REPORT RESUMES

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A FOLLOW-UP OF NEW YORK STATE HIGH SCHOOL BOOKKEEPING
STUDENTS. FINAL REPORT, BOR 3 AND 13.
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DESCRIPTORS- *HIGH SCHOOL GRADUATES, *BOOKKEEPING, *BUSINESS EDUCATION, JOB SKILLS, *BUSINESS SKILLS, VOCATIONAL FOLLOWUP, *GRADUATE SURVEYS, NEW YORK,

THE MAJOR PURPOSES OF THIS STUDY WERE TO DETERMINE THE EXTENT TO WHICH THE SKILLS AND KNOWLEDGES INCLUDED IN THE NEW YORK STATE SYLLABUS FOR BOOKKEEPING I AND BOOKKEEPING II COURSES HAD BEEN USED BY FORMER BOOKKEEPING STUDENTS IN THEIR BUSINESS LIFE, POST-HIGH SCHOOL EDUCATION, AND PERSONAL LIFE AND THE EXTENT TO WHICH CERTAIN NEW PRACTICES NOT INCLUDED IN THE SYLLABUS HAD BEEN USED. DURING 1966 QUESTIONNAIRES WERE MAILED TO A SAMPLE GROUP OF 5,814 STUDENTS WHO HAD COMPLETED BOOKKEEPING I OR II DURING 1960-61 AND RESPONSES WERE RECEIVED FROM 2,064 STUDENTS, 3.6 PERCENT OF ALL PUBLIC HIGH SCHOOL BOOKKEEPING STUDENTS IN THE STATE THAT YEAR. OF THE RESPONDENTS, ABOUT 31 PERCENT HAD TAKEN BOOKKEEPING I ONLY, 27 PERCENT HAD TERMINATED THEIR BOOKKEEPING STUDY WITH BOOKKEEPING II, AND 34 PERCENT HAD BOOKKEEPING AT THE POST-HIGH SCHOOL LEVEL. OF ALL RESPONDENTS, 41 PERCENT HAD WORKED IN BOOKKEEPING JOBS, AND 24 HAD USED THEIR BOOKKEEPING SKILLS IN NONBOOKKEEPING OFFICE-STORE JOBS. THE GREATER THE AMOUNT OF FORMAL BOOKKEEPING EDUCATION, THE GREATER WAS THE PROBABILITY THAT THE STUDENT HAD USED THE BOOKKEEPING VOCATIONALLY. OF 178 SPECIFIC BOOKKEEPING SKILLS AND KNOWLEDGES ANALYZED, THE MOST FREQUENTLY USED WERE ADDING MACHINE LISTING, RECEIPTS, PURCHASE ORDERS OR INVOICES, SALES INVOICES OR ORDERS, PETTY CASH VOUCHERS, CREDIT OR DEBIT MEMORANDUM, AND PAYROLL ENVELOPES OR CHECKS. FOR PERSONAL USE, MONEY ORDERS, BANK DEPOSITS, FEDERAL OR STATE INCOME TAX FORMS, CHECKBOOKS, W-2 WITHHOLDING STATEMENTS, SALES SLIPS, RECEIPTS, AND APPLICATIONS FOR SOCIAL SECURITY NUMBERS WERE THE MOST FREQUENTLY USED BOOKKEEPING ITEMS. SIGNIFICANTLY, MANY ITEMS NOT INCLUDED IN THE SYLLABUS HAD BEEN USED FREQUENTLY OR OCCASIONALLY BY A GREATER NUMBER OF STUDENTS THAN MANY OF THE ITEMS INCLUDED. (PS)

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A FOLLOW-UP OF NEW YORK STATE HIGH SCHOOL BOOKKEEPING STUDENTS

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Department of Business Education
State University of New York at Albany
R. E. Fairbank, Project Director

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April 1967

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Office of Education
Bureau of Research

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U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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1 A Comparison of Two Methods of Teaching Concepts About the Plastics Industry for Industrial Arts Education

Project No. 6-8022

Contract No. OE-6-10-351

2 Gerald L. Steele

April 1967

The research reported herein was performed pursuant to a grant with the Office of Education, U.S. Department of Health, Education, and Welfare. Contractors undertaking such projects under Government sponsorship are encouraged to express freely their professional judgment in the conduct of the project. Points of view or opinions stated do not, therefore, necessarily represent official Office of Education position or policy.

University of Minnesota

Minneapolis, Minnesota

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Gerald L. Steele

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A FOLLOW-UP OF NEW YORK STATE HIGH SCHOOL BOOKKEEPING STUDENTS

Department of Business Education
State University of New York at Albany
R. E. Fairbank, Project Director

The University of the State of New York
The State Education Department
Bureau of Occupational Education Research

September, 1967

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Research often requires the talent, the time, and the dedication of many people whose contributions can never be personally acknowledged. Such is the case with the more than two thousand respondents in this study, the local coordinators, and other educators of the participating schools, the members of the State Education Department and of the State University at Albany who assisted in several phases of the project.

It is possible, however, to acknowledge by name a few of the major contributors to this study. Henry Mau, as Assistant Director, carried much of the burden of this study for several months; his ingenuity, foresight, and careful workmanship were indispensable. Substantial contributions were made at different stages of the project by Sandra Compo and James Olsen, graduate assistants; Mildred Pratt, Ruth Stevens, William Gilbert, Patricia Kuchenmeister, and Bella Goldstein, graduate seminar students.

R. E. Fairbank
Director of the Project

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CHAPTER I

DESIGN OF THE STUDY

Background and Need of the Study

Under the direction of the Bureau of Business and Distributive Education of the State Education Department, the New York State syllabus for high school Bookkeeping I and Bookkeeping II is examined and revised periodically by a committee of educators drawn from several high schools and colleges of the state. The syllabus has represented, typically, the collective judgment of those people as to what ought to be included in bookkeeping courses, but the committee's judgment has been based on little or no systematically gathered data concerning the actual use that former bookkeeping students have made of their bookkeeping skills and knowledge. In recent years, this committee process of curriculum development has resulted in syllabus-outlined bookkeeping courses that are designed primarily for the terminal, vocational goal of preparing students for bookkeeping occupations; some, but lesser, emphasis has been given to the use of bookkeeping in non-bookkeeping occupations or in personal life.

In 1965, a newly constituted bookkeeping syllabus committee discussed at length the philosophy and objectives of high school bookkeeping and perceived a need for more accurate and comprehensive information about the uses made of bookkeeping by students who had studied it in high school. The committee's request for information that could be obtained from a follow-up study of bookkeeping students led to an arrangement whereby the Business Education Department of the State University of New York at Albany designed and conducted the study that is the subject of this report. Funding for the study was provided by the New York State Education Department.

From its inception, then, this bookkeeping follow-up study was designed primarily to produce information that would be helpful to the syllabus revision committee. Indirectly and remotely, the study was expected to yield evidence concerning the practical value of such research for curriculum and course design in bookkeeping, specifically, and in other vocational education areas, generally.

Purposes of the Study

In general terms, the major purposes of this study were to determine the extent to which the skills and knowledges included in the New York State syllabus-outlined Bookkeeping I and Bookkeeping II courses had been used by former bookkeeping students in their business life, post-high school education, and personal life; and the extent to which certain new topics, consisting of practices and procedures which appear to be increasing in the business world but which are not included in the present bookkeeping syllabus, have been used by former students.

More specifically, the purposes of this study were to determine, for a selected sample group of former New York State high school bookkeeping students:

A. What kind and amount of work involving bookkeeping in business had been done since leaving high school.

B. What kind and amount of education and training beyond high school had been achieved, and whether such training had involved further study of bookkeeping and/or accounting.

C. How frequently specific knowledges and skills presumed to have been included in their high school bookkeeping courses had been used in post-high school business and personal life.

D. How frequently certain knowledges and skills presumably not included in high school bookkeeping had been used in post-high school business and personal life.

The study was planned to provide for analysis of the uses of bookkeeping by the total group of students and by sub-groups. Sub-group identification factors included:

A. Class or type of school in which bookkeeping was studied
B. Sex of the student
C. Amount of bookkeeping education
D. Status as high school graduate or non-graduate
E. Length of time since last attending high school
F. Type of post-high school education
G. Type of bookkeeping work experience
H. Amount of bookkeeping work experience

Procedures of the Study

This follow-up study of former bookkeeping students was conducted by means of a questionnaire which was mailed during the spring of 1966 to all students who had completed syllabus-outlined courses in Bookkeeping I or Bookkeeping II at some time during the 1960-61 school year in one of sixty selected high schools of New York State.

The Office of the Director of the Study at the State University of New York at Albany planned and supervised the study, designed the questionnaire, interpreted the data, and prepared the report. The other major participants in administration of the study were sixty "local coordinators," each a member of the faculty of one of the sixty participating high schools. Local coordinators were responsible for locating names and addresses of former bookkeeping students in their schools, for addressing and mailing questionnaires, for receiving completed questionnaires and returning them to the Director's Office, and for other activities such as obtaining local permission for the study and providing miscellaneous information. The local coordinators were used to facilitate the task of identifying and contacting former students, and to provide increased "leverage" or drawing power in obtaining responses to the questionnarie. Coordinators were paid for their services in proportion to the number of students who were to be contacted.

Certain of the major procedures of the study are described in detail under the following sub-headings: the review of research, the sample, the questionnaire, and the analysis of data.

The Review of Research

In the early planning stages of this study, the literature of research in bookkeeping since 1930 was reviewed to determine if the problem had already been investigated and to ascertain promising approaches that might be used in the proposed study. This review, supported by interviews with personnel of the Bureau of Business and Distributive Education of the New York State Education Department, revealed no evidence that a study had ever been conducted in New York State to establish the relationship between the skills and knowledges included in the New York State syllabus-outlined bookkeeping courses and their subsequent use by students.

The review of research literature revealed, further, that numerous studies relative to bookkeeping had been conducted, most of which were either follow-up or job analysis studies in areas other than New York State. These studies, individually and collectively, did not seem to provide the depth or scope of information desired by the syllabus revision committee, nor were they especially helpful in suggesting approaches or techniques that might be used in the proposed study.

The most significant observations and comments upon these studies are the following:

A. Some studies showed little or no relationship between bookkeeping instruction and the subsequent activities of bookkeeping students in the business community; other studies showed a high degree of relationship. This divergence in findings may be related to the limited geographical area of a study, or limited population of a sample; most of the follow-up studies involved a relatively small sample of the students of a single high school or of the several schools within a single city. This divergence in findings may also be related to gross variations in content and scope of the data-gathering instruments. Several studies used a check-list for indicating the degree to which skills had been used, but these check lists were limited to "traditional" skills and there were many differences in the items included in each check-list. The divergence of findings may stem from the fact, also, that the specific goals of each study were quite different; that is, studies were designed to obtain quite different data of significance to different questions.

B. Only two of the studies reviewed were concerned with the non-vocational uses of bookkeeping.[1] These studies were limited in scope, inconclusive in their findings, and out of date. No reference was found in the research literature to the value of high school bookkeeping education in preparing students for additional higher education.

C. In a study of the development of electronic data processing (EDP) equipment between 1930 and 1957, Frisbie[2] observed that there is increasing application of equipment to more and more office functions, particularly in the area of bookkeeping. For example, the most frequent applications of EDP equipment to office jobs are in the areas of payroll, inventory, sales statistics, labor distribution, general accounting, and production control.[3] The industries most affected by this development are manufacturing, government,

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[1] Ethel Mae Ricke, An Investigation of Probable Personal and Social Uses of Bookkeeping and Accounting, Unpublished Master's thesis, State University of Iowa, 1933; and Inez Ray Wells, An Evaluation of the Nonvocational Values Claimed for Bookkeeping, Unpublished Master's thesis, State University of Iowa, 1933.

[2] M. Adele Frisbie, Emerging Electronic Data Processing and Its Relation to Office Employment and Costs, 1930-57, and Implications for Business Training, Unpublished Ph. D. dissertation, New York University, 1961, Vol. II.

[3] *Ibid.*, p. 505.

> insurance, public utilities, and banking.[4] The most frequent users of EDP equipment are organizations employing more than one thousand employees.[5] As the equipment becomes more powerful, more versatile, and less expensive, however, more and more smaller firms are investing in it. Based on these observations, Frisbie recommended that, "Attention should be directed to evaluating the course content of bookkeeping in terms of current needs. It is obvious from this study that the fundamentals of bookkeeping and the analysis of bookkeeping records produced by EDP equipment are becoming increasingly important to companies. Also, it is shown that firms are applying their accounting work to the electronic equipment. Particularly the jobs of bookkeeping machine operator, general clerk, and payroll clerk are pointed out as the areas needing more training in bookkeeping."[6]

The Sample

The planned sample group for this study consisted of all students who had completed a state-syllabus-outlined course in Bookkeeping I or Bookkeeping II at some time during the 1960-61 school year while attending one of 60 public high schools which were selected as representative of New York State schools. The planned sample group of 5814 students constituted a roughly estimated 10 per cent of public high school bookkeeping students for the sample year. Responses were actually received from 2,064 students, who constituted approximately 35.5 per cent of the planned sample group, or approximately 3.6 per cent of all public high school bookkeeping students of the sample year. Fifty-nine schools were represented in the final sample. Relevant data concerning the sample schools, the planned student sample, and the number of actual respondents are shown in Table 1, p. 7.

The selection of students who had completed a syllabus-outlined course in Bookkeeping I or Bookkeeping II was intended to create a group of respon-

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[4] Ibid., p. 504.

[5] Ibid., p. 504.

[6] Ibid., p. 519.

TABLE 1: THE SAMPLE

School	Coordinator	1960-61 Enrollments Book I	1960-61 Enrollments Book II	Number Questionnaires Mailed	Completed Questionnaires Returned No.	Completed Questionnaires Returned %	Questionnaires Undeliverable[a] No.	Questionnaires Undeliverable[a] %
w York City Schools[b]								
School A	Coordinator A	146	147	293	81	27.7	58	19.8
School B	Coordinator B	172	94	266	93	35.0	74	27.8
School C	Coordinator C	250	65	315	98	31.1	96	30.5
School D	Coordinator D	212	84	296	90	30.4	34	11.5
School E	Coordinator E	400	129	529	120	22.7	97	18.3
School F	Coordinator F	175	83	258	88	34.1	41	15.9
School G	Coordinator G	268	114	382	125	32.7	86	22.5
Totals		1623	716	2339	695	29.7(av.)	486	20.5(av.)
rge-City Schools								
Utica Free Academy	Alice R. Dinneen	107	17	124	41	33.1	9	7.3
East High School, Rochester	John Benzoni	107	18	125	35	28.0	25	20.0
Benjamin Franklin, Rochester	Irene Mayernick	123	41	164	34	20.7	19	11.6
Niagara Falls	Dominick Oliver, Jr.	68	50	118	78	66.1	5	4.2
H. S. of Commerce, Yonkers	Ellen H. Smith	115	43	158	55	34.8	8	5.1
Kensington High, Buffalo	John F. Reilly, Sr.	125	27	152	59	38.8	36	23.7
Central-Tech, Syracuse	Kenneth E. Beagle	86	20	106	44	41.5	14	13.2
Riverside High, Buffalo	Norman L. Marcussen	81	19	100	34	34.0	22	22.0
Albany High[c]	Carl E. Wukits	101	27	128	46	35.9	22	17.2
Totals		913	262	1175	426	36.3(av.)	160	13.6(av.)

TABLE 1: THE SAMPLE (continued)

School	Coordinator	1960-61 Enrollments Book I	1960-61 Enrollments Book II	Number Questionnaires Mailed	Completed Questionnaires Returned No.	Completed Questionnaires Returned %	Questionnaires Undeliverable[a] No.	Questionnaires Undeliverable[a] %
all-City & Suburban Schools								
Jamestown	Jeannette Anderson	88	14	102	62	60.8	2	2.0
Hornell	Joseph Adamonis	59	9	68	16	23.5	-	-
Guilderland	George Gearhardt	34	6	40	14	35.0	-	-
Mamaroneck	Alvin Grahm	32	8	40	13	32.5	4	10.0
Brighton	Marjorie O. Rick	30	6	36	12	33.3	5	13.0
Poughkeepsie	Ruth A. Forsberg	90	16	106	34	32.1	7	6.6
Middletown	Lawrence Holland	56	5	61	28	45.9	4	6.6
Lackawanna	Joseph F. Gawlak	115	47	162	69	42.6	35	21.6
White Plains	John Zilembo	90	25	115	26	22.6	21	18.3
Greece-Olympia	Marilyn M. Sullivan	72	9	81	27	33.3	7	8.6
Northport	Julian A. Milkes	42	9	51	16	31.4	7	13.7
Binghamton North	Bessie K. Gordon	70	28	98	29	29.6	15	15.3
Hudson Falls	Louise C. Chartier	37	10	47	31	66.0	-	-
Coxsackie-Athens	William J. Stevens	22	10	32	15	46.9	1	3.1
Mayfield Central	Gloria Borczon	29	7	36	27	75.0	1	2.8
Akron Central	Thomas B. Walker	14	8	22	17	77.3	-	-
Frontier Central, Hamburg	Robert L. Moore	79	17	96	27	28.1	16	16.7
Waterloo[d]	Donald Eshenour	63	8	71	-	-	-	-
Cortland High	Matthew Meiczinger	67	11	78	33	42.3	1	1.3
North Babylon	Richard R. Vanslette	56	13	69	28	40.6	7	10.2
Lockport	Harry Tavrow	82	0	82	18	22.0	-	-
Mineola	Beatrice M. Hubbard	48	0	48	29	60.4	2	4.2
Glens Falls	Robert H. Reid	44	0	44	23	52.3	1	2.3
Oneonta	Lena Root	31	0	31	21	67.7	-	-
Farmingdale	Louis Freeman	46	0	46	16	34.8	6	13.0
Horseheads	Margaret Cornelius	68	0	68	40	58.8	1	1.5
Vernon-Verona-Sherrill	Allen H. Simmons	35	0	35	17	48.6	2	5.7
Adams	Elsie H. Bechtel	31	0	31	14	45.2	-	-
Chittenango	Leo Roach	36	0	36	10	27.8	2	5.6
Vestal	David Lehman	57	0	57	16	28.1	4	7.0
Saugerties	John O. Welton	49	0	49	20	40.8	2	4.1
Waverly	Leslie Tighe	18	0	18	12	66.6	-	-
Plattsburgh	Victor Kelley	12	0	12	11	91.7	-	-
Totals		1702	266	1968	771	40.6(av.)	153	8.1(av.)

TABLE 1: THE SAMPLE (continued)

School	Coordinator	1960-61 Enrollments		Number Questionnaires Mailed	Completed Questionnaires Returned		Questionnaires Undeliverable[a]	
		Book I	Book II		No.	%	No.	%
ral Schools								
Fallsburg	Anna F. Rosner	11	9	20	12	60.0	-	-
Earl L. Vandermeulen, Port Jefferson	Ina F. Thomson	74	12	86	37	43.0	-	-
Franklin Academy, Malone	Paul F. Kinsmore	46	17	63	31	49.2	-	-
Ticonderoga	Thomas E. Thompson	21	10	31	20	64.5	-	-
Arcade	Robert W. McGowan	27	5	32	18	56.3	1	3.1
Penn Yan	Charles Lofstrom	40	0	40	23	57.5	-	-
Saranac	Barbara Dann	11	0	11	6	54.6	-	-
Wells	Roger Leadley	9	0	9	8	88.9	-	-
Mayville	Gloria Borczon	16	0	16	6	37.5	3	18.8
Letchworth, Gainesville	Lorne Hunt	14	0	14	7	50.0	-	-
Cooperstown	Michael A. McGarr	10	0	10	4	40.0	-	-
Totals		279	53	332	172	51.8(av.)	4	1.2(av.)
tals for all Schools		4517	1297	5814	2064	35.9(av.)	803	14.0(av.)

[a] Questionnaires mailed but returned to sender as undeliverable.

[b] School and coordinator names for New York City omitted by request.

[c] Figures shown are for group used in final sample. One hundred students used as pre-test group for questionnaire and not used in final sample.

[d] Waterloo was included in planned sample but completed questionnaires were lost in mails enroute to project office. School excluded from all final sample tallies.

dents who would be competent to render informed and significant judgments on the use they had made of certain bookkeeping skills and knowledges that had presumably been taught them.[1] With a high degree of assurance, it could be assumed that this group had been taught a common body of subject matter and that they would be familiar with the words and terms used in the questionnaire. It was recognized that completion of a syllabus-outlined course was not a guarantee that all students had been taught exactly the same subject matter, to the same depth, by the same methods, nor that all students had achieved the same mastery of the subject. On the other hand, this requirement would eliminate students who had not studied many syllabus-outlined topics, either because the topic was not included in the course or because they had not completed the course, and whose competence to make judgments concerning those topics would therefore be limited.

The 1960-61 school year was selected because it was recent enough to provide timely data and to minimize problems of contacting students, yet it provided an adequate period of time for students to have completed high school and to have had extensive opportunity for post-high school experiences with bookkeeping. It was reasoned that twelfth grade students of bookkeeping in 1960-61 would have had approximately five years of opportunity to use their bookkeeping; eleventh grade students would have had four or five years, and tenth grade students would have had approximately three to five years of opportunity to use bookkeeping, depending upon whether they had graduated or had dropped out of school.

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[1] For purposes of this study the term, "completed a syllabus-outlined course," meant that the student had met the time and performance requirements of the syllabus-outlined course, up to and including the taking of a final examination if required by the school, but not necessarily requiring the passing of a final examination..

The use of all former bookkeeping students from a relatively limited number of schools was deemed an appropriate way to get a sufficiently large and reasonably representative, unbiased cross-section of former bookkeeping students at a defensible expenditure of time, effort, and money. It was recognized that this procedure would not necessarily eliminate bias attributable to factors such as the choice of schools, choice of sample year, or the students' decisions to respond or not respond. A major alternative to the use of all students would have been to use a selected portion of former students from a greater number of schools. That alternative was rejected because it would have introduced additional chances of error in identifying and enforcing appropriate criteria for the selection; it would also have greatly increased costs of time and money in making arrangements with schools and coordinators.

The sample was limited to public school students to simplify administration of the study and to increase the assurance that students would have been taught syllabus-outlined courses.

The choice of sixty schools was somewhat arbitrary, but it was based on consideration of the following factors:

A. An initial sample group constituting approximately ten per cent of all bookkeeping students for the sample year would be adequate and feasible. A response to the questionnaire by 25-50 per cent of the initial group might be expected, and this response would be a sufficient base for generalizing to the population with the desired degree of precision and confidence.

B. According to data provided by the Bureau of Business and Distributive Education, approximately 66,000 students studied syllabus-outlined bookkeeping courses in public, private, and parochial schools of New York State during 1960-61. It was estimated that 55,000 to 60,000 of these students were in public schools.

C. A selection of sixty schools would adequately represent the different types of public schools of the state and would also yield the appropriate number of former bookkeeping students.

For purposes of selecting schools for this study, four classes or types of schools were established for stratification of the sample, in the belief that differences in bookkeeping employment opportunities and personal use patterns might exist in differing sizes and types of population centers. The four types of schools were defined as follows:

A. New York City: Any public school operated by and within the city of New York

B. Large City: Any public school operated by and within a city of 100,000 or greater population, other than New York

C. Small City--Suburban: Any public school operated by a city of fewer than 100,000 population, and any other school located within 15 miles of a small city or 30 miles of a large city.

D. Rural: Any public school not classified as city or suburban

In selecting the sample schools, effort was made to assure that all schools of a type had equal opportunity to be selected and that all geographic areas of the state were represented. Operating within those general guidelines, two different methods were used for classifying, selecting, and contacting schools--one method for New York City and Large City schools and another for Small City--Suburban and Rural schools. In both methods, considerable effort was made to select schools which had offered both Bookkeeping I and Bookkeeping II in 1960-61 to assure the inclusion in the ultimate sample of students from each group. For New York City and Large City school systems having a city supervisor of business education, the supervisor was informed of the purpose and design of the study and asked if his system would participate in the study. In every case the supervisor agreed to participate, obtained administrative approval for participation in the study, and contacted schools in his system to find participating schools and local coordinators.

One Large City did not have a city supervisor of business education. In this case the procedure was the same as that for contacting Small City--

Suburban and Rural schools.

Once the New York City and Large City schools had been selected, a packet containing an explanatory letter, a copy of the study proposal, a copy of the questionnaire and cover letter, (Appendix A), and an instruction sheet describing the coordinator's duties (Appendix C) was prepared and sent to each of the teachers who had agreed to serve as a local coordinator in the study. In addition, Large City school coordinators were sent a return postal card requesting the number of students who had completed Bookkeeping I and Bookkeeping II during the 1960-61 school year. The card was necessary because the bookkeeping enrollment figures for these schools for the 1960-61 school year were not immediately available from any other source. The postal card was not sent to New York City schools because the city supervisor had enrollment figures for the 1960-61 school year. The process of contacting supervisors, identifying schools, and contacting the selected coordinators spanned the period from February 15 to April 15, 1966.

Small City--Suburban and Rural schools were selected with the aid of a list, provided by the Bureau of Business and Distributive Education, of all the public high schools in the state, except those in New York City, offering both Bookkeeping I and Bookkeeping II during the school year 1964-65, and the Bookkeeping II enrollment in each school for that year. The probability of these schools' having offered Bookkeeping I and II in 1960-61 had to be inferred from this list since earlier data had not been preserved by the Bureau and it was known that there had been changes in enrollments and changes in the number of schools offering Bookkeeping II between 1960 and 1964.

Schools presumably offering both Bookkeeping I and II in 1960-61, as shown by the Bureau's 1964-65 list, were selected for geographic distribution by developing a map which showed the location of schools in the 62 cities and the Suburban and Rural areas in New York State as defined by the study. Eleven Small City schools and nine Suburban schools were selected from a total of 197 such schools. All of the Rural schools which offered Bookkeeping II were selected for preliminary contact because there were few of them--only 15--enrollments were small, and it was conjectured that some of them might have introduced Bookkeeping II since 1960. The selection of Small City--Suburban and Rural schools was checked with a member of the Bureau, who concurred that the chosen schools were adequately representative of their type.

A list of the names and school addresses of the Chairman (or "leading" teacher) of the Business Education Department, the high school Principal, and the Superintendent of Schools or Supervising Principal for each selected school was obtained from the Bureau. A packet containing a letter explaining the study (Appendix B), a copy of the study proposal, a copy of the questionnaire (Appendix A), an instruction sheet (Appendix C), and a return postal card for reporting the number of students completing Bookkeeping I and Bookkeeping II during 1960-61 was then prepared and sent to the prospective coordinator in each of the selected schools. The letter explained the purpose of the study and invited the teacher, or some experienced member of his department whom he felt might be better qualified, to participate in the study by identifying the 1960-61 Bookkeeping I and Bookkeeping II students and mailing the questionnaire to these former students. The letter also advised the teacher to request the school administrator's approval for participation in the study. A similar letter was sent to the superintendent or supervising principal and the high school principal of each school. This letter explained the purpose of the study, requested permission for his school to participate, told of the materials sent to the business teacher, and informed him that the business teacher would be making a request to participate in the study.

Responses from the teachers contacted revealed the following information:

1. All but two schools were willing to participate in the study.
2. Eight of the Small-City-Suburban schools did not offer Bookkeeping II in 1960-61. Ten of fifteen Rural schools contacted did not offer Bookkeeping II during 1960-61.
3. Total Bookkeeping II enrollments in the schools contacted were well below the figure anticipated for contact within these groups.

With these results from preliminary communications, additional schools and coordinators were contacted to round out the sample while maintaining geographic distribution of schools. This was accomplished eventually by selecting some Rural schools which did not offer Bookkeeping II in 1960-61.

The Questionnaire

The questionnaire which was used in this study (Appendix A) was initially developed and partially refined during the summer of 1965 as a seminar project by two inservice business teachers engaged in graduate study at the State University of New York at Albany: Mrs. Mildred Pratt and Miss Ruth Stevens. After numerous conferences with the Project Director and intensive analysis of the bookkeeping syllabus, they drafted a questionnaire. Their next-to-last revision of the questionnaire was submitted for commentary and criticism to approximately 30 other in-service teachers who were also in graduate study. The final draft by these two people was quite similar in design and content to the questionnaire which was ultimately used.

The questionnaire was further revised by the Director and Assistant Director, in consultations with personnel of the Bureau of Business and Distributive Education, with several faculty members of the State University of New York at Albany School of Business, and with the data-processing group at the State University of New York at Albany. After numerous alterations and refinements, including changes to facilitate machine processing of the data, a fluid-duplicated version was pre-tested by administration to 100 graduates of Albany High School. The procedures of administering the questionnaire in the pre-test were the same as those planned for the final study, so the pre-test was, in actuality, a pre-test of administrative procedures as well as of the questionnaire.

Analysis of questionnaires returned by 47 respondents in the pre-test, supported by telephone interviews of several respondents after they had returned the questionnaire, indicated that the instrument was generally understandable and functional and that procedures of administration were workable. Only minor changes were made before printing of the questionnaire in its final form. The pre-test respondents and responses were not used in the final study, but the remainder of Albany High School respondents were included in the final study.

In retrospect, the questionnaire seems to have effectively served the purposes for which it was designed. It was lengthy, but the information sought was important, and suggestions to eliminate material were counterbalanced by suggestions to increase the scope of coverage. Compactness of design and ease of response may have offset respondent fatigue and any tendency toward patterned response.

Analysis of the Data

Two thousand sixty-four completed questionnaires were received from the coordinators of 59 schools. (Completed questionnaires from one school were lost in the mails.) These questionnaires were examined and edited for completeness in the office of the Study Director, and were then transmitted to the data-processing group of the State Education Department. There the data from the questionnaires were coded, key-punched, and tabulated as requested by the Director. Two-axis tabulations of all factors were prepared for all respondents, for the sub-group of students who had no formal study of bookkeeping beyond Bookkeeping I, and for students who had no formal study of bookkeeping beyond Bookkeeping II. These data were then analyzed in the Office of the Director where appropriate data were selected, supportive calculations were made, and the report was prepared.

Limitations of the Study

Any conclusions or recommendations which may be drawn from the data of this study must be tempered by the limitations of design and procedure. Certain of those limitations seem especially noteworthy:

A. The information sought in this study was limited to that which was deemed most useful to the syllabus revision committee and which was obtainable through a questionnaire. The focus of the study was the frequency with which bookkeeping students had later used specific bookkeeping skills and knowledges in their post-high school business, education, and personal life. This study was not designed as a job analysis of the work of bookkeepers.

B. Data of this study were obtained by means of a limited-response questionnaire which required recall, thought, and judgment by respondents. The validity of the data, therefore, is necessarily closely related to the competence and interest of the respondents. The accuracy of responses to items on the first page of the questionnaire may reasonably be assumed to be high since relatively little judgment was involved; on the other hand, responses to "frequency of use" items on the second, third, and fourth page may be less accurate because each respondent had to interpret the item, recall its meaning and his experience with it, determine the limits of the terms "frequently," "occasionally," and "never," and make a final decision concerning his frequency of use of the item.

While no formal measurement was made of the extent to which respondents may have become fatigued or lost interest in completing the lengthy questionnaire, visual examination of many completed questionnaires suggested that interest of some respondents may have waned beyond item 150 and their responses thereafter may have become somewhat patterned. Patterning of responses, however, was not judged to be excessive.

C. Data obtained from this study were grouped and analyzed with regard to a limited number of vocational, educational, and personal, characteristics to determine if there were discernible patterns within these categories. Such categorization and analysis, however, were not intended to show a cause and effect relationship in any differences which may exist; rather, categorization and analysis were used only as indicators of the types of skills used by each group.

D. The population or universe of this study, from which a sample was drawn and concerning which generalizations might be made, was all those public high school students of New York State who completed syllabus-outlined courses of Bookkeeping I or Bookkeeping II during the school year 1960-61. The sample group consisted of approximately 5814 students or an estimated 10 per cent of the population. The response group of 2064 students constituted approximately 35.5 per cent of the sample group, and 3.6 per cent of the population.

The limitation of sample and response groups raises the question of the extent to which the sample represented the universe. No formal follow-up of non-respondents was deemed feasible, but a chi-square analysis was performed on the responses describing the educational and work-experience background of respondents from two similar Large City schools, one school having the highest and the other school one of the lowest per cent of returns (approximately 70 per cent and 30 per cent respectively). The chi-square test indicated that a significant difference existed only in the responses to item 34--"If you have held an office or store position other than that of a bookkeeper, did the job involve the use of any bookkeeping skills or knowledges?" The school having the 70 per cent response had significantly more "no" responses to this question than did the other school. This analysis would indicate, then, that the non-respondents in the total sample probably contained a disproportionately high number of individuals who have had office or store employment other than as bookkeepers and have not made use of their bookkeeping skills. In other words, there is a good possibility that fewer students have made business use of their bookkeeping education than is indicated by the study. On the other hand, the fact that many questionnaires were undeliverable for lack of adequate addresses provides some assurance that those respondents' failure to return the questionnaire was involuntary and unavoidable.

Organization of the Report

The wealth of information that was obtained from this study has been extensively analyzed, and the data which seemed to be of greatest concern to the syllabus revision committee are presented in Chapter II: Uses of Bookkeeping in Business Life, and Chapter III: Uses of Bookkeeping in Personal Life. Within each of these chapters, certain major and subordinate questions are posed and data are presented in partial answer to those questions. Throughout the report, data for the entire group of 2,064 former bookkeeping students are reported for each question. With the interests of the syllabus writers in mind, data are also presented separately for those students who had had no formal bookkeeping education beyond Bookkeeping II. In addition, data have been reported for sub-groups based on the classification of school which the student attended. Other subgroup data have been reported as they seemed to have particular relevance to the needs of the syllabus writers.

Summaries of data are presented at the ends of Chapters II and III. Key data are again summarized in Chapter IV, with recommendations for action by the syllabus committee. Several of the instruments that were used in this study are presented as appendices to this report.

CHAPTER II

USES OF BOOKKEEPING IN BUSINESS LIFE

A major purpose of this study was to obtain information in answer to the broad question: To what extent and in what ways have former high school bookkeeping students used their bookkeeping skills and knowledge in their post-high school business life? For reporting purposes, this broad, general question has been divided into the following two subordinate questions:

A. What kind and amount of work involving bookkeeping in business had been done by former bookkeeping students since leaving high school?

B. With what frequency had former bookkeeping students used certain bookkeeping skills and knowledges in office-store work?

Each of these two questions is used as a section heading of this chapter; pertinent data in answer to the questions are presented in tables, and the more significant data from each of the tables are discussed. A summary of the major findings of the sections is presented at the end of the chapter.

The following observations and explanations are important in understanding and interpreting the data that are presented in this chapter:

1. Bookkeeping I and Bookkeeping II were state-syllabus-outlined courses. In 1960-61, as at present, no state syllabus existed for Bookkeeping III, a course which was offered by some New York City Schools and at least one Large City school.

2. For simplicity in reporting, former bookkeeping students who had completed no formal bookkeeping study at any level above Bookkeeping I are referred to as "Bookkeeping I Students," and students who had completed no formal bookkeeping study at any level above Bookkeeping II, with Bookkeeping I as a prerequisite, are referred to as "Bookkeeping II Students." Each of these groups is a "pure" group of students whose bookkeeping education is purely high school syllabus-outlined bookkeeping,

uncontaminated by further high school or post-high school bookkeeping education of any kind. These "pure" groups provide a more accurate measure than the "All Respondents" group of the extent to which syllabus-outlined bookkeeping courses alone have served as a base for subsequent business use.

3. The following definition of "bookkeeper," created for this study primarily by reference to and synthesis of information in the Dictionary of Occupational Titles, was provided on the questionnaire for the guidance of respondents:

> A "bookkeeper" is any person holding any job involving the recording of business transactions and/or the preparation of financial reports, or the examination and analysis of business transactions. Examples of bookkeeping positions include jobs with titles such as: accountant, senior or junior accountant, accounting clerk, accounts receivable or accounts payable clerk, check clerk, check register clerk, tax record clerk, voucher clerk, voucher register clerk; auditor, audit clerk, expense clerk, inventory audit clerk, journal clerk, cashier or assistant cashier, account clerk, accounting machine operator, recording clerk, posting clerk, payroll clerk, and any title containing the term "bookkeeper."

It must be assumed that respondents classified and reported their bookkeeping experience in the context of that definition.

4. In this study, on-the-job training was treated as a kind of post-high school education; it may or may not have involved the study of bookkeeping.

Section A

WHAT KIND AND AMOUNT OF WORK INVOLVING BOOKKEEPING IN BUSINESS HAD BEEN DONE BY FORMER BOOKKEEPING STUDENTS SINCE LEAVING HIGH SCHOOL?

In answer to this question, data are grouped and presented in a series of tables showing characteristics of the bookkeeping work of respondents classified according to the amount of their bookkeeping education, the type of school attended, the amount of "use opportunity" time since last attending high school, high school graduation or non-graduation, and sex of student. Tables 2 through 6 are concerned with the work of those respondents who had worked as bookkeepers in stores or offices; Table 7 is concerned with those respondents who had not worked as bookkeepers but who had used their bookkeeping in other office-store positions.

Work as Bookkeepers and Amount of Bookkeeping Study

Characteristics of the work done by respondents who had worked as bookkeepers since leaving high school, classed according to the amount of their bookkeeping education, are shown in Table 2 , p. 23. Some of the more significant data in that table are the following:

A. Of the 2,064 respondents in this study, 631 or approximately 31 per cent of all respondents had completed Bookkeeping I as their highest level of bookkeeping study, and 564 or approximately 27 per cent of all respondents had completed Bookkeeping II as their highest level of bookkeeping study. Thus, 58 per cent of all respondents had no further study beyond Bookkeeping I or Bookkeeping II. Approximately 34 per cent of all respondents had completed some post-high school bookkeeping study in addition to Bookkeeping I, or Bookkeeping I and II, or Bookkeeping I, II, and III.

B. Of the 2,064 respondents in this study, 849 or approximately 41 per cent of all respondents had worked as bookkeepers. Approximately eight per cent of all respondents had worked as bookkeepers for one to two years, and 18 per cent of all respondents had worked as bookkeepers for two years or more; thus, slightly more than 26 per cent of all respondents had worked as bookkeepers for a year or more.

C. Of the 631 respondents with Bookkeeping I as their highest level of bookkeeping study, 186 or 29.5 per cent had worked as bookkeepers. Of this same group, 7.4 per cent had worked as bookkeepers one to two years, and 9.4 per cent had worked as bookkeepers for two or more years; thus, more than 16 per cent of Bookkeeping I students had worked as bookkeepers for a year or more.

D. Of the 564 respondents with Bookkeeping II as their highest level of bookkeeping study, 191 or 33.9 per cent had worked as bookkeepers. Of that group, 6.2 per cent had worked as bookkeepers for one to two years, and 16.5 per cent had worked as bookkeepers for two or more years; thus, nearly 23 per cent of Bookkeeping II students had worked as bookkeepers for a year or more.

E. Of the 693 respondents who had studied bookkeeping beyond high school, 398 or 57.4 per cent had worked as bookkeepers. Of

Table 2: WORK AS BOOKKEEPERS AND AMOUNT OF BOOKKEEPING STUDY

	Amount of Bookkeeping Study													
	All Respondents		Bookkeeping 1 Only; No Further H.S. or Post-H.S. Book. Study		Bookkeeping 1, No Further H.S., But Some Post-H.S. Book. Study		Bookkeeping 1 & 11 Only; No Further H.S. or Post-H.S. Book. Study		Bookkeeping 1 & 11, No Further H.S. But Some Post-H.S. Book. Study		Bookkeeping 1, 11 & 111; No Further H.S., May Have Post-H.S. Book. Study		All Respondents Having Some Post-H.S. Book. Study*	
Number of Respondents	2064		631		279		564		317		273		693	
Per Cent of All Respondents	100%		30.6%		13.5%		27.3%		15.4%		13.2%		33.6%	
	No.	%**	No.	%**	No.	%**	No.	%**	No.	%**	No.	%**	No.	%**
Worked as a Bookkeeper:														
Held a Bookkeeping Job	849	41.1	186	29.5	152	54.5	191	33.9	181	57.1	139	50.9	398	57.4
Never Held a Bookkeeping Job	1215	58.9	445	70.5	127	45.5	373	66.1	136	42.9	134	49.1	295	42.6
Some Characteristics of the Bookkeeping Employment of Respondents Who Had Worked as Bookkeepers:														
Length of Employment:														
Less Than 6 Months	157	7.6	44	7.0	30	10.8	31	5.5	27	8.5	25	9.2	66	9.5
6 Months to Under 1 Year	145	7.0	36	5.7	31	11.1	32	5.7	26	8.2	20	7.3	68	9.8
1 Year to Under 2 Years	167	8.1	47	7.4	30	10.8	35	6.2	38	12.0	17	6.2	80	11.5
2 Years or More	380	18.4	59	9.4	61	21.9	93	16.5	90	28.4	77	28.2	184	26.6
Part-time or Full-time Bookkeeping Job:***														
Part-time Bookkeeping Job	246	11.9	58	9.2	44	15.8	56	9.9	60	18.9	28	10.3	121	17.5
Full-time Bookkeeping Job	709	34.4	149	23.6	129	46.2	156	27.7	153	48.3	122	44.7	338	48.8
Type of Business:****														
Manufacturing Business	183	8.9	31	4.9	27	9.7	44	7.8	39	12.3	42	15.4	85	12.3
Merchandising Business	228	11.0	45	7.1	47	16.8	52	9.2	48	15.1	36	13.2	113	16.3
Service Business	409	19.8	80	12.7	78	28.0	99	17.6	87	27.4	65	23.8	197	28.4
Other Business	262	12.7	58	9.2	45	16.1	58	10.3	62	19.6	39	14.3	129	18.6

*Because of the way in which the questionnaire was constructed, some respondents **MAY** have treated on-the-job training as involving post-high school bookkeeping study.

**All rates per cent in the column below are based on the number of respondents included at the head of the vertical column.

***A respondent may have held both part-time and full-time bookkeeping jobs.

****A respondent may have been employed as a bookkeeper in more than one type of business.

that group, 12 per cent had worked as bookkeepers for one to two years, and 26.6 per cent had worked as bookkeepers for two or more years. Thus, more than 38 per cent of students who had studied bookkeeping beyond high school had worked as bookkeepers for a year or more.

F. Of all 2,064 respondents, 246 or 11.9 per cent had held part-time bookkeeping jobs, and 709 or 34.4 per cent had held full-time bookkeeping jobs. (A respondent may have been included in both categories.) Of the Bookkeeping I students, about 9 per cent had held part-time bookkeeping jobs and about 24 per cent had held full-time bookkeeping jobs. Of the Bookkeeping II students, approximately 10 per cent had held part-time bookkeeping jobs and about 28 per cent had held full-time bookkeeping jobs.

G. Nearly 20 per cent of all respondents had worked as bookkeepers in service businesses. Nearly 13 per cent of Bookkeeping I students, and more than 17 per cent of Bookkeeping II students, had worked in service businesses. The category "service business" drew a larger total percentage of responses than any of the other three categories, with manufacturing showing the smallest percentage for all levels of bookkeeping study. Forty-eight per cent of all students of any educational background who held bookkeeping jobs held them in service businesses, while 21 per cent had worked as bookkeepers in manufacturing businesses, 27 per cent in merchandising concerns, and 30 per cent in other types of businesses.

Work as Bookkeepers and Type of High School

Characteristics of the work experience of respondents in this study who had held positions as bookkeepers, with respondents grouped according to the type of high school they attended and amount of bookkeeping they studied, are shown in Tables 3A and 3B, pages 25 and 26. Definitions of school types are on p. 12 of this report. The bookkeeping work of all respondents is shown in Table 3A; the work experience of "Bookkeeping I students" and "Bookkeeping II students" is shown in Table 3B.

With reference to those tables, it should be noted that the number of respondents from Rural schools was relatively small by comparison with the number of respondents from other school types. The data may be deemed

Table 3A: WORK AS BOOKKEEPERS AND TYPE OF HIGH SCHOOL; ALL RESPONDENTS

	All Respondents (2064)							
	New York City Schools		Large City Schools		Small-City--Suburban Schools		Rural Schools	
Number of Respondents	695		426		771		172	
Per Cent of All Respondents	33.7%		20.6%		37.4%		8.3%	
	No.	%*	No.	%*	No.	%*	No.	%*
Worked as a Bookkeeper:								
Held a Bookkeeping Job	273	39.3	201	47.2	308	39.9	67	39.0
Never Held a Bookkeeping Job	422	60.7	225	52.8	463	60.1	105	61.0
Some Characteristics of the Bookkeeping Employment of Respondents Who Had Worked as Bookkeepers:								
Length of Employment:								
Less than 6 months	49	7.1	38	8.9	58	7.5	12	7.0
6 months to under 1 year	41	5.9	28	6.6	63	8.2	13	7.6
1 year to under 2 years	46	6.6	38	8.9	67	8.7	16	9.3
2 years or more	137	19.7	97	22.8	120	15.5	26	15.1
Part-time or Full-time Bookkeeping Job:**								
Part-time Bookkeeping Job	68	9.8	70	16.4	88	11.4	20	11.6
Full-time Bookkeeping Job	238	34.2	157	36.9	262	34.0	52	30.2
Type of Business:***								
Manufacturing Business	85	12.2	36	8.5	51	6.6	11	6.4
Merchandising Business	61	8.8	65	15.3	82	10.6	20	11.6
Service Business	134	19.3	87	20.4	162	21.0	26	15.1
Other Business	93	13.4	72	16.9	73	9.5	24	14.0

*All rates per cent below are based on the number of respondents indicated at the head of each vertical column.

**A respondent may have held both part-time and full-time bookkeeping jobs.

***A respondent may have been employed in more than one type of business.

Table 3B: WORK AS BOOKKEEPERS AND TYPE OF HIGH SCHOOL; BOOKKEEPING I AND BOOKKEEPING II STUDENTS

	Bookkeeping I Students (631)								Bookkeeping II Students (564)							
	New York City Schools		Large City Schools		Small City Suburban Schools		Rural Schools		New York City Schools		Large City Schools		Small City Suburban Schools		Rural Schools	
Number of Respondents	111		122		323		75		242		105		185		32	
Per Cent of All Respondents (2064)	5.4		5.9		15.6		3.6		11.7		5.1		9.0		1.6	
Per Cent of Bookkeeping I or Bookkeeping II Groups	17.6		19.3		51.2		11.9		42.9		18.6		32.8		5.7	
	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*
Worked as a Bookkeeper:																
Held a Bookkeeping Job	32	28.8	44	36.1	91	28.2	19	25.3	69	28.5	45	42.8	68	36.8	9	28.1
Never Held a Bookkeeping Job	79	71.2	78	63.9	232	71.8	56	74.7	173	71.5	60	57.2	117	63.2	23	71.9
Some characteristics of the Bookkeeping Employment of Respondents Who Had Worked as Bookkeepers:																
Length of Employment:																
Less Than 6 Months	9	8.1	12	9.8	16	5.0	7	9.3	12	5.0	6	5.7	11	6.0	2	6.3
6 Months to Under 1 Year	5	4.5	9	7.4	20	6.2	2	2.7	7	2.9	8	7.6	15	8.1	2	6.3
1 Year to Under 2 Years	10	9.0	8	6.6	23	7.1	6	8.0	15	6.2	6	5.7	12	6.5	2	6.3
2 Years or More	8	7.2	15	12.3	32	9.9	4	5.3	35	14.4	25	23.8	30	16.2	3	9.3
Part-time or Full-time Bookkeeping Job:**																
Part-time Job	9	8.1	18	14.8	24	7.4	7	9.3	21	8.7	17	16.2	17	9.2	1	3.1
Full-time Job	25	22.5	31	25.4	80	24.8	13	17.3	57	23.6	33	31.4	58	31.4	8	25.0
Type of Business:***																
Manufacturing Business	7	6.3	6	4.9	15	4.6	3	4.0	24	9.9	10	9.5	7	3.8	3	9.3
Merchandising Business	6	5.4	12	9.8	23	7.1	4	5.3	14	5.8	15	14.3	19	10.3	4	12.5
Service Business	11	9.9	21	17.2	42	13.0	6	8.0	40	16.5	21	20.0	36	19.5	2	6.3
Other Business	14	12.6	18	14.8	19	5.9	7	9.3	23	9.5	15	14.3	17	9.2	3	9.3

*All rates per cent below are based on the number of respondents indicated at the head of each vertical column.

**A respondent may have held both part-time and full-time bookkeeping jobs.

***A respondent may have been employed in more than one type of business.

reliable, however, in that representation in the Rural school sample was proportionally as large as in the samples from other school types, and the rate of response was high. On the other hand, sub-groups of the Rural school category are quite small and the representation of those sub-groups as rates per cent of the total group must be viewed as rather imprecise measures.

Some of the more significant data from Table 3A, and 3B are the following:

Concerning ALL respondents: (Table 3A)

A. Approximately 40 per cent of all respondents from New York City, Small City-Suburban, and Rural schools had worked as bookkeepers. Approximately 47 per cent of Large City respondents had worked as bookkeepers.

B. About 25 per cent of respondents from New York City, Small City-Suburban, and Rural schools had worked as bookkeepers for one year or more. About 32 per cent of Large City respondents had worked as bookkeepers for one year or more.

C. About 10 per cent of respondents from New York City, Small City-Suburban, and Rural schools had worked in part-time bookkeeping jobs; slightly more than 16 per cent of Large City respondents had worked in part-time bookkeeping jobs. Approximately 34 per cent of New York City and Small City-Suburban respondents had worked in full-time bookkeeping jobs, about 30 per cent of Rural respondents had worked in full-time bookkeeping jobs, and about 37 per cent of Large City respondents worked in full-time bookkeeping jobs. (A respondent may have been employed in both part-time and full-time work as a bookkeeper.)

D. Approximately 20 per cent of respondents from New York City, Large City, and Small City-Suburban schools had worked as bookkeepers in service businesses. About 15 per cent of Rural School respondents had worked in service businesses. The 20 per cent "Service Business" response is noticeably higher than that for the other types of businesses, except for the nearly 17 per cent "Other Business" response of Large City respondents. (A respondent may have worked in more than one type of business.)

Concerning "Bookkeeping I" students: (Table 3B)

A. Slightly more than 51 per cent of Bookkeeping I respondents were in Small City-Suburban schools; 12 per cent were in Rural schools.

B. Slightly more than 36 per cent of Large City respondents had worked as bookkeepers. About 25 per cent of Rural respondents had worked as bookkeepers; about 28 per cent of New York City and Small City-Suburban respondents had worked as bookkeepers.

C. Nearly 19 per cent of the Large City respondents had worked as bookkeepers for a year or more; about 17 per cent of Small City-Suburban, and 16 per cent of New York City respondents had worked for a year or more. Roughly 13 per cent of Rural respondents had worked as bookkeepers for a year or more.

D. About 15 per cent of Large City respondents had held part-time bookkeeping jobs, and 25 per cent had held full-time bookkeeping jobs. Data for other categories are similar, and the numbers of respondents involved are too small to draw conclusions concerning apparent differences.

E. A higher percentage of Large City respondents (17.2%) and Small City-Suburban respondents (13%) had worked as bookkeepers in service businesses than in any other type of business. A higher percentage of New York City respondents (12.6%) and Rural respondents (9.3%) had worked in the "Other Business" category than in manufacturing, merchandising, or service. Except for New York City respondents, fewer respondents had worked in manufacturing businesses than in any other type of business.

Concerning "Bookkeeping II" students: (Table 3B)

A. The 242 New York City respondents represented nearly 43 per cent of the Bookkeeping II respondents, and Small City-Suburban respondents constituted almost 33 per cent of the Bookkeeping II respondents.

B. Approximately 28 per cent of the New York City respondents and 28 per cent of the Rural respondents had worked as bookkeepers. Nearly 43 per cent of the Large City respondents, and about 37 per cent of the Small City-Suburban respondents, had held jobs as bookkeepers.

C. About 21 per cent of the New York City respondents and of the Small City-Suburban respondents had worked as bookkeepers for one year or more. Over 29 per cent of the Large City respondents had worked as bookkeepers for one year or more, and about 15 per cent of the Rural respondents had worked as bookkeepers for one year or more.

D. About nine per cent of the New York City respondents and of the Small City-Suburban respondents had worked as part-time bookkeepers. More than 16 per cent of the Large City respondents had worked as part-time bookkeepers. Only three per cent of the Rural respondents had worked as part-time bookkeepers. About 25 per cent of the New York City respondents and of the Rural respondents had worked as full-time bookkeepers. Over 31 per cent of Large City respondents and of the Small City-Suburban respondents had worked as full-time bookkeepers.

E. A higher per cent of respondents from New York City schools, Large City schools, and Small City-Suburban schools had worked as bookkeepers in service businesses than in any other type of business. More Rural respondents had worked as bookkeepers in merchandising businesses than in any other type of business. Fewer of the Large City and Small City-Suburban respondents had worked as bookkeepers in manufacturing businesses than in any other type of business. Fewer of the New York City respondents had worked as bookkeepers in merchandising businesses than in any other type of business.

Work as Bookkeepers and Use Opportunity

Characteristics of the bookkeeping work experience of respondents related to "use opportunity" are presented in Tables 4 A and 4B. Table 4A shows the work experience for all respondents, and Table 4B shows the responses of "Bookkeeping I" and "Bookkeeping II" students.

In interpreting the data of those tables, the following definitions and limitations should be noted:

A. "Use opportunity" is a phrase used throughout this study and report to indicate the period of time during which respondents could have made significant use of the skills and knowledge acquired in their high school bookkeeping courses. It is the approximate time, expressed in full years, from June of the year of last attendance at high school to the date of completing the questionnaire (April-May, 1966). In this section of the report, use opportunity time is a base with which to compare actual time spent in bookkeeping work.

B. The group of respondents with two years of use opportunity (last attended high school in 1963-64) is so small that the data and the rates per cent used to represent those data should be considered as imprecise measures of the group's activities. Furthermore, that group had not actually had a full two years of use opportunity at the time they completed the questionnaire.

Table 4A: WORK AS BOOKKEEPERS AND USE OPPORTUNITY: ALL RESPONDENTS (2064)

	Use Opportunity 5 Years		Use Opportunity 4 Years		Use Opportunity 3 Years		Use Opportunity 2 Years	
Number of Respondents	798		945		291		30	
Per Cent of All Respondents (2064)	38.7		45.8		14.1		1.4	
	No.	%*	No.	%*	No.	%*	No.	%*
Worked As A Bookkeeper:								
Held A Bookkeeping Job	338	42.4	391	41.3	111	38.1	9	30.0
Never Held A Bookkeeping Job	460	57.6	554	58.7	180	61.9	21	70.0
Some Characteristics of the Bookkeeping Employment of Respondents Who Had Worked as Bookkeepers:								
Length of Employment:								
Less Than 6 Months	58	7.3	75	7.9	22	7.6	2	6.7
6 Months to Under 1 Year	60	7.5	65	6.9	19	6.5	1	3.3
1 Year to Under 2 Years	61	7.7	75	7.9	26	8.9	5	16.7
2 Years or More	159	19.9	176	18.6	44	15.1	1	3.3
Part-time or Full-time Bookkeeping Job:**								
Part-time Job	94	11.8	125	13.2	26	8.9	1	3.3
Full-time Job	292	36.6	318	33.7	91	31.3	8	26.7
Type of Business:***								
Manufacturing Business	81	10.2	77	8.1	23	7.9	2	6.7
Merchandising Business	89	11.2	108	11.4	26	8.9	5	16.7
Service Business	162	20.3	184	19.5	58	19.9	5	16.7
Other Business	107	13.4	120	12.7	33	11.3	2	6.7

*All rates per cent below are based on the number of respondents indicated at the head of each vertical column.

**A respondent may have held both part-time and full-time bookkeeping jobs.

***A respondent may have been employed in more than one type of business.

Table 4B: WORK AS BOOKKEEPERS AND USE OPPORTUNITY; BOOKKEEPING I AND BOOKKEEPING II STUDENTS

	Bookkeeping I Students (631)								Bookkeeping II Students (564)							
	Use Opportunity 5 Years		Use Opportunity 4 Years		Use Opportunity 3 Years		Use Opportunity 2 Years		Use Opportunity 5 Years		Use Opportunity 4 Years		Use Opportunity 3 Years		Use Opportunity 2 Years	
Number of Respondents	284		272		62		13		185		280		89		10	
Per Cent of All Respondents	13.8		13.2		3.0		.6		9.0		13.6		4.3		.5	
Per Cent of Book I and II Group	45.0		43.1		9.8		2.1		32.8		49.6		15.8		1.8	
Worked as a Bookkeeper:	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*
Held a Bookkeeping Job	94	33.1	72	26.5	19	30.6	1	7.7	64	34.6	99	35.4	24	27.0	4	40
Never Held a Book. Job	190	66.9	200	73.5	43	69.4	12	92.3	121	65.4	181	64.6	65	73.0	6	60
Some Characteristics of the Bookkeeping Employment of Respondents Who Had Worked as Bookkeepers:																
Length of Employment:																
Less Than 6 Months	20	7.0	20	7.4	3	4.8	1	7.7	8	4.3	16	5.7	6	6.7	1	10
6 Months to Under 1 Year	18	6.3	13	4.8	5	8.1	0	0	9	4.9	20	7.1	2	2.3	1	10
1 Year to Under 2 Years	22	7.8	17	6.2	8	12.9	0	0	11	5.9	20	7.2	3	3.4	1	10
2 Years or More	34	12.0	22	8.1	3	4.8	0	0	36	19.5	43	15.4	13	14.6	1	10
Part-time or Full-time Bookkeeping Job:**																
Part-time Job	28	9.9	25	9.2	4	6.5	1	7.7	14	7.6	35	12.5	7	7.9	0	0
Full-time Job	79	27.8	55	20.2	15	24.2	0	0	56	30.3	77	27.5	19	21.3	4	40
Type of Business:***																
Manufacturing Business	22	7.8	7	2.6	2	3.2	0	0	16	8.6	20	7.2	7	7.9	1	10
Merchandising Business	20	7.0	20	7.4	4	6.5	1	7.7	18	9.7	26	9.3	6	6.7	2	20
Service Business	42	14.8	28	10.3	9	14.5	1	7.7	30	16.2	54	19.3	13	14.6	2	20
Other Business	27	9.5	25	9.2	5	8.1	1	7.7	20	10.8	30	10.7	7	7.9	1	10

*All rates per cent below are based on the number of respondents indicated at the head of the column.

**A respondent may have held both part-time and full-time bookkeeping positions.

***A respondent may have been employed in more than one type of business.

Some of the more significant data from the tables are as follows:

Concerning ALL Respondents: (Table 4A)

A. At the time the study was conducted, nearly 39 per cent of the respondents had had five years of use opportunity (last attended high school during the 1960-61 school year), and nearly 46 per cent of the respondents had had four years of use opportunity (last attended high school during 1961-62 school year). Thus, nearly 85 per cent of the respondents had had four or more years of use opportunity. Only slightly more than one per cent of respondents had had less than three years of use opportunity.

B. About 42 per cent of respondents with four or more years of use opportunity, and about 38 per cent of respondents with three years of use opportunity, had worked as bookkeepers. Thirty per cent of respondents who had had less than three years of use opportunity had worked as bookkeepers.

C. Nearly 20 per cent of respondents with four or more years of use opportunity had worked as bookkeepers for two years or more, and nearly 27% of respondents with four or more years of use opportunity had worked for one year or more. About 24 per cent of those with three years of use opportunity had worked as bookkeepers for a year or more. Twenty per cent of the group classed as having two years of use opportunity had worked as bookkeepers for a year or more but, as previously noted, the group was small and the actual use opportunity for most respondents was probably somewhat less than a full two years.

D. About 12 per cent of respondents with four or more years of use opportunity had worked in part-time bookkeeping jobs and about 35 per cent had worked in full-time bookkeeping jobs. The rates per cent of part-time and full-time bookkeeping employment in the three-year use opportunity group were lower, as were the rates for the small group of two-year use opportunity respondents.

E. Work as bookkeepers in service businesses predominated over work in other types of businesses for all use opportunity groups. Work in manufacturing businesses was least common for all groups.

Concerning "Bookkeeping I" students: (Table 4B)

A. About 45 per cent of the respondents had been out of high school for five years, and over 43 per cent had been out of high school for four but fewer than five years. Thus, over 88 per cent of the Bookkeeping I respondents had four or more years of use opportunity. About two per cent of respondents had less than three years of use opportunity.

B. About 33 per cent of the respondents with five years of use opportunity had worked as bookkeepers; almost 27 per cent of the respondents with use opportunity of four years had worked as bookkeepers; nearly 31 per cent of the respondents with three years of use opportunity had worked as bookkeepers; and about eight per cent of the respondents with less than three years of use opportunity had worked as bookkeepers.

C. Nearly 20 per cent of the respondents with five years of use opportunity had worked as bookkeepers for one year or more; over 14 per cent of the respondents with four years of use opportunity had worked as bookkeepers for one year or more; almost 18 per cent of the respondents with use opportunity of three years had worked as bookkeepers for one year or more; and none of the respondents with less than three years of use opportunity had worked as bookkeepers for one year or more.

D. Less than 10 per cent of respondents in any one use opportunity category had held part-time bookkeeping jobs. On the other hand, almost 28 per cent of the respondents with five years of use opportunity had worked as full-time bookkeepers; over 20 per cent of the respondents with use opportunity of four years had worked as full-time bookkeepers; over 24 per cent of the respondents with three years of use opportunity had worked as full-time bookkeepers; but none of the respondents with less than three years of use opportunity had worked as a full-time bookkeeper.

E. Employment in service businesses generally exceeded employment in any other kind of business for all use opportunity groups, and employment in manufacturing was least common fo all use opportunity groups.

Concerning "Bookkeeping II" students: (Table 4B)

A. Nearly 33 per cent of the respondents had been out of high school for five years, and almost 50 per cent had been out of high school for four but fewer than five years. Thus, nearly 83 per cent of the respondents had use opportunity of four years or more. About two per cent had use opportunity or less than three years.

B. Almost 35 per cent of the respondents with five years of use opportunity had worked as bookkeepers, and over 53 per cent of the respondents with use opportunity of four years had worked as bookkeepers. Thus, approximately 35 per cent of the respondents with four or more years of use opportunity had worked as bookkeepers. About 27 per cent of the respondents with three years of use opportunity had worked as bookkeepers, and about 40 per cent of the respondents with less than three years of use opportunity.

C. Approximately 25 per cent of the respondents with five years of use opportunity had worked as bookkeepers for one year or more and nearly 23 per cent of the respondents with use opportunity of four years had worked as bookkeepers for one year or more. About 18 per cent of the respondents with three years of use opportunity had worked as bookkeepers for one year or more, and 20 per cent of the respondents with less than three years of use opportunity had worked as bookkeepers.

D. Relatively few respondents in each use opportunity category had held part-time bookkeeping jobs; the range was from nine to 12.5 per cent. In contrast, more than 30 per cent of respondents with five years of use opportunity had worked as full-time bookkeepers; nearly 28 per cent of four year, 21 per cent of three year, and 40 per cent of respondents with less than three years of use opportunity had held full-time bookkeeping jobs.

E. Employment in service businesses exceeded employment in any other kind of business for all use opportunity groups. Employment in manufacturing was least common for the four and five year use opportunity groups, and relatively uncommon for the groups with three years' or less use opportunity.

Work as Bookkeepers and High School Graduation

Characteristics of the work experience of respondents when grouped according to graduation or non-graduation are presented in Table 5. The following comments apply to the interpretation of that table:

A. Any respondent who received a high school diploma or a high school equivalency diploma was classified as a graduate. Any other respondent was a non-graduate.

B. The number of respondents in the non-graduate category is so small that the rates per cent used to represent them must be viewed as imprecise measurements.

Some of the more significant data shown in Table 5 are the following:

A. Nearly 98 per cent of all respondents were high school graduates; almost 97 per cent of the "Bookkeeping I" respondents and about 98 per cent of the "Bookkeeping II" respondents were high school graduates.

B. More than 41 per cent of all graduates had worked as bookkeepers and nearly 24 per cent of all non-graduates had worked as bookkeepers. About 30 per cent of the "Bookkeeping I" graduates and over 14 per cent of the "Bookkeeping I" non-graduates had worked as bookkeepers. Over 34 per cent of the "Bookkeeping II" graduates and nearly 17 per cent of the "Bookkeeping II" non-graduates had worked as' bookkeepers.

Table 5: WORK AS BOOKKEEPERS, GRADUATION FROM HIGH SCHOOL, AND AMOUNT OF BOOKKEEPING STUDY

	All Respondents (2064)				Bookkeeping I Students (631)				Bookkeeping II Students (564)			
	Graduate		Non-Graduate		Graduate		Non-Graduate		Graduate		Non-Graduate	
Number of Respondents	2018		46		610		21		552		12	
Per Cent of all Respondents	97.8		2.2		29.6		1.0		26.7		.6	
Per Cent of Book. I or Book. II Group	--		--		96.7		3.3		97.9		2.1	
	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*
Worked as a Bookkeeper:												
Held a Bookkeeping Job	838	41.5	11	23.9	183	30.0	3	14.3	189	34.2	2	16.7
Never Held a Bookkeeping Job	1180	58.5	35	76.1	427	70.0	18	85.7	363	65.8	10	83.3
Some Characteristics of the Bookkeeping Employment of Respondents Who Had Worked as Bookkeepers:												
Length of Employment:												
Less than 6 months	154	7.6	3	6.5	42	6.9	2	9.5	30	5.4	1	8.3
6 months to under 1 year	144	7.2	1	2.2	36	5.9	0	0	32	5.8	0	0
1 year to under 2 years	164	8.1	3	6.5	47	7.7	0	0	35	6.3	0	0
2 years or more	376	18.6	4	8.7	58	9.5	1	4.8	92	16.7	1	8.3
Part-time or Full-time Bookkeeping Job:**												
Part-time Job	242	12.0	4	8.7	56	9.2	2	9.5	54	9.8	2	16.7
Full-time Job	702	34.8	7	15.2	148	24.3	1	4.8	156	28.3	0	0
Type of Business:***												
Manufacturing Business	178	8.8	5	10.9	29	4.8	2	9.5	44	8.0	0	0
Merchandising Business	224	11.1	4	8.7	45	7.4	0	0	50	9.1	2	16.7
Service Business	406	20.1	3	6.5	80	13.1	0	0	98	17.8	1	8.3
Other Business	259	12.8	3	6.5	57	9.3	1	4.8	58	10.5	0	0

*All rates per cent below are based on the number of respondents indicated at the head of the column.

**A respondent may have held both part-time and full-time bookkeeping positions.

***A respondent may have been employed in more than one type of business.

C. Nearly 27 per cent of all graduates and about 15 per cent of all non-graduates had worked as bookkeepers for one year or more. Over 17 per cent of the "Bookkeeping I" graduates and about five per cent of the "Bookkeeping I" non-graduates had worked as bookkeepers for one year or more. Nearly 17 per cent of the "Bookkeeping II" graduates and over eight per cent of the "Bookkeeping II" non-graduates had worked as bookkeepers for one year or more.

D. About 12 per cent of all graduates and nearly nine per cent of all non-graduates had worked as part-time bookkeepers. Over nine per cent of the "Bookkeeping I" graduates and nearly 10 per cent of the "Bookkeeping I" non-graduates had worked as part-time bookkeepers. Nearly 10 per cent of the "Bookkeeping II" graduates and about 17 per cent of the "Bookkeeping II" non-graduates had worked as part-time bookkeepers. Approximately 35 per cent of all graduates and 15 per cent of all non-graduates had worked as full-time bookkeepers. Over 24 per cent of the "Bookkeeping I" graduates and nearly five per cent of the "Bookkeeping I" non-graduates had worked as full-time bookkeepers. Over 28 per cent of the "Bookkeeping II" graduates but none of the "Bookkeeping II" non-graduates had worked as full-time bookkeepers.

E. More graduates, including the whole group and the sub-groups, had worked as bookkeepers in service businesses than in any other type of business. For the whole group of non-graduates and the "Bookkeeping I" non-graduates, more respondents had worked as bookkeepers in manufacturing businesses than in any other type of business. Fewer graduates, including the whole group and the sub-groups, had worked as bookkeepers in manufacturing businesses than in any other type of business. Fewer non-graduates had worked as bookkeepers in service businesses than in any other type of business. (The number of non-graduates who worked as bookkeepers is so nearly evenly divided between the various types of businesses that ranking the types of businesses may have little meaning.)

Work as Bookkeepers and Sex of Respondents

Characteristics of the work experience of respondents, analyzed for sub-groups of male and female respondents, are shown in Table 6, p. 37. Some of the more significant data from that table are the following:

A. About 22 per cent of all respondents, 17 per cent of the "Bookkeeping I" respondents, and 14 per cent of "Bookkeeping II"

Table 6: WORK AS BOOKKEEPERS, AMOUNT OF BOOKKEEPING STUDY, AND SEX OF STUDENT

	All Respondents (2064)				Bookkeeping I Students (631)				Bookkeeping II Students (564)			
	Male		Female		Male		Female		Male		Female	
Number of Respondents	451		1613		108		523		81		483	
Per Cent of all Respondents	21.9		78.1		5.2		25.3		3.9		23.4	
Per Cent of Book. I or Book. II Groups	--		--		17.1		82.9		14.4		85.6	
	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*
Worked as a Bookkeeper:												
Held a Bookkeeping Job	167	37.0	682	42.3	14	13.0	172	32.9	16	19.8	175	36.2
Never Held a Bookkeeping Job	284	63.0	931	57.7	94	87.0	351	67.1	65	80.2	308	63.8
Some Characteristics of the Bookkeeping Employment of Respondents Who Had Worked as Bookkeepers:												
Length of Employment:												
Less than 6 months	38	8.4	119	7.4	6	5.6	38	7.3	5	6.2	26	5.4
6 months to under 1 year	36	8.0	109	6.8	1	0.9	35	6.7	4	4.9	28	5.8
1 year to under 2 years	36	8.0	131	8.1	4	3.7	43	8.2	2	2.5	33	6.8
2 years or more	57	12.6	323	20.0	3	2.8	56	10.7	5	6.2	88	18.2
Part-time or Full-time Bookkeeping Job:**												
Part-time Job	59	13.1	187	11.6	5	4.6	53	10.1	4	4.9	52	10.8
Full-time Job	135	29.9	574	35.6	12	11.1	137	26.2	12	14.8	144	29.8
Type of Business:***												
Manufacturing Business	29	6.4	154	9.5	2	1.9	29	5.5	0	0.0	44	9.1
Merchandising Business	46	10.2	182	11.3	5	4.6	40	7.6	3	3.7	49	10.1
Service Business	85	18.8	324	20.1	6	5.6	74	14.1	10	12.3	89	18.4
Other Business	61	13.5	201	12.5	4	3.7	54	10.3	6	7.4	52	10.3

*All rates per cent below are based on the number of respondents at the head of the column.

**A respondent may have held both part-time and full-time bookkeeping positions.

***A respondent may have been employed in more than one type of business.

respondents were male. Female respondents, constituted 78 per cent of all respondents, 83 per cent of the "Bookkeeping I" respondents, and 86 per cent of the "Bookkeeping II" respondents.

B. About 37 per cent of all male respondents, 13 per cent of the "Bookkeeping I" male respondents, and 20 per cent of the "Bookkeeping II" male respondents had worked as bookkeepers. Approximately 42 per cent of all female respondents, 33 per cent of the "Bookkeeping I" female respondents, and 36 per cent of the "Bookkeeping II" female respondents had worked as bookkeepers.

C. Nearly 20 per cent of all male respondents, seven per cent of the "Bookkeeping I" male respondents, and nine per cent of the "Bookkeeping II" male respondents had worked as bookkeepers for one year or more. About 28 per cent of all female respondents, 19 per cent of the "Bookkeeping I" female respondents, and 25 per cent of the "Bookkeeping II" female respondents had worked as bookkeepers for one year or more.

D. Approximately 13 per cent of all male respondents, five per cent of the "Bookkeeping I" male respondents, and five per cent of the "Bookkeeping II" male respondents had worked as part-time bookkeepers. Nearly 12 per cent of all female respondents, 10 per cent of the "Bookkeeping I" female respondents, and 11 per cent of the "Bookkeeping II" female respondents had worked as part-time bookkeepers. Almost 30 per cent of all male respondents, 11 per cent of the "Bookkeeping I" male respondents, and 15 per cent of the "Bookkeeping II" male respondents had worked as full-time bookkeepers. Nearly 36 per cent of all female respondents, 26 per cent of the "Bookkeeping I" female respondents, and 30 per cent of the "Bookkeeping II" female respondents had worked as full-time bookkeepers.

E. More male and more female respondents, regardless of amount of bookkeeping education, had worked as bookkeepers in service businesses than in any other type of business. Fewer male and fewer female respondents, regardless of amount of bookkeeping education, had worked as bookkeepers in manufacturing businesses than in any other type of business.

Office-Store Uses of Bookkeeping in Non-bookkeeping Employment

Of the 2,064 respondents in this study, 470 or 22.8 per cent reported that they had worked as a bookkeeper in a store or office and had also held a non-bookkeeping office-store job which involved the use of bookkeeping skills and knowledges. An additional 497 respondents, or 24.1 per cent of all respondents, had never held a bookkeeping job but had worked in a non-bookkeeping office-store position involving the use of bookkeeping skills and knowledges. Thus, 967 or 46.9 per cent of all respondents had held a non-bookkeeping office-store position involving the use of bookkeeping skills and knowledges.

Of the 631 Bookkeeping I respondents, 114 or about 18 per cent had both worked as bookkeepers and held non-bookkeeping office-store jobs using bookkeeping. Of 564 Bookkeeping II respondents, 100 or about 18 per cent had both worked as bookkeepers and held non-bookkeeping jobs using bookkeeping.

Analysis of the data pertaining to all respondents who had held non-bookkeeping office-store jobs which involved the use of bookkeeping was not undertaken; however, selected characteristics of the pure groups of "Bookkeeping I Students" and "Bookkeeping II Students" who had not worked as bookkeepers but who had worked in non-bookkeeping office-store positions involving bookkeeping are presented in Table 7, p. 40. As shown in that table:

A. Over 23 per cent of the combined Bookkeeping I and Bookkeeping II respondents who have never worked as bookkeepers had used their bookkeeping skills and knowledges in non-bookkeeping occupations. This figure included nearly 22 per cent of Bookkeeping I respondents and nearly 25 per cent of Bookkeeping II respondents.

B. Of the sub-group of Bookkeeping I respondents, about 15 per cent had attended New York City schools, about 17 per cent had attended Large City schools, about 55 per cent had attended Small City-Suburban schools, and about 12 per cent had attended Rural schools. Of Bookkeeping II respondents, almost 50 per cent had attended New York City schools, almost 21 per cent Large City schools, 25 per cent Small City-Suburban schools, and five per cent Rural schools.

C. Figures for the groups with four years of use opportunity were highest for both Bookkeeping I and Bookkeeping II respondents. Over 48 per cent of Bookkeeping I respondents and over 53 per cent

Table 7: ANALYSIS OF RESPONDENTS WHO HAD NOT WORKED AS BOOKKEEPERS BUT HAD WORKED IN NON-BOOKKEEPING POSITIONS USING BOOKKEEPING

	Bookkeeping I Students (631)		Bookkeeping II Students (564)		Bookkeeping I Students and Bookkeeping II Students Combined (1195)	
Number of Respondents	138		140		278	
Per Cent of All Respondents (2064)	6.7%		6.8%		13.5%	
Per Cent of All Bookkeeping I Only Respondents (631)	21.9%					
Per Cent of All Bookkeeping II Only Respondents (564)			24.8%			
Per Cent of All Bookkeeping I Only and Bookkeeping II Only Respondents (1195)					23.3%	
	No.	%*	No.	%*	No.	%*
Type of High School:						
New York City	21	15.2	69	49.3	90	32.4
Large City	24	17.4	29	20.7	53	19.1
Small City-Suburban	76	55.1	35	25.0	111	39.9
Rural	17	12.3	7	5.0	24	8.6
Year of Last High School Attendance:						
1960-1961 (5 Years Use Opportunity)	55	39.9	40	28.6	95	34.2
1961-1962 (4 Years Use Opportunity)	67	48.5	75	53.6	142	51.1
1962-1963 (3 Years Use Opportunity)	12	8.7	21	15.0	33	11.9
1963-1964 (2 Years Use Opportunity)	4	2.9	4	2.8	8	2.8
Sex of Student:						
Male	15	10.9	20	14.3	35	12.6
Female	123	89.1	120	85.7	243	87.4

*All rates per cent below are based on the number of respondents indicated at the head of each vertical column.

of Bookkeeping II respondents with four years of use opportunity had used their bookkeeping skills in non-bookkeeping occupations. Almost 40 per cent of Bookkeeping I respondents and almost 29 per cent of Bookkeeping II respondents had had five years of use opportunity. Almost nine per cent of Bookkeeping I respondents and 15 per cent of Bookkeeping II respondents had had three years of use opportunity. Just under three per cent each of Bookkeeping I and Bookkeeping II respondents who had used their bookkeeping skills in non-bookkeeping occupations had had less than three years of use opportunity.

D. Of the Bookkeeping I respondents, about 11 per cent were male and about 89 per cent were female. Of Bookkeeping II students, about 14 per cent were male and 85 per cent were female. Of the combined Bookkeeping I and Bookkeeping II groups, about 13 per cent were male, and 8.7 per cent were female.

Section B

WITH WHAT FREQUENCY HAD FORMER BOOKKEEPING STUDENTS USED SPECIFIC BOOKKEEPING SKILLS AND KNOWLEDGES FOR BUSINESS PURPOSES?

One of the major goals of this study was the determination of the frequency with which former bookkeeping students had used certain bookkeeping skills and knowledges in post-high school business activities. On three pages of a four-page questionnaire, respondents were asked to indicate the frequency of their "Office-Store Use" of 178 specific items by checking columns to indicate "frequently," "occasionally," "never," or "no answer." The definition and limits of those terms were subject to interpretation by the individual respondents.

Data obtained from responses to that portion of the questionnaire are presented in Tables 8 through 185 of this report. Each table presents response data to a single questionnaire item for the major groups of "Bookkeeping I Students," "Bookkeeping II Students," and "All Respondents."

Complete sub-group tabulations are presented for the four classes of schools and for respondents who had held bookkeeping jobs. Sub-group tabulations are also presented for Bookkeeping I and Bookkeeping II respondents who had held non-bookkeeping office or store jobs in which they had used bookkeeping skills and knowledges; data of that kind for all respondents were not considered important enough to warrant a special print-out.

Consideration was given to reporting data for sub-groups based on "use opportunity." A random selection of twenty items was made and their frequency rates were computed. Inspection of those data showed no apparent relationship between frequency of use and use opportunity, so they were not included in the tables.

To simplify presentation of the data, the number of respondents in each of the main groups and sub-groups is indicated in each table; otherwise, data are reported as rates per cent of the base group. This method of reporting was deemed to be sufficiently accurate and informative for the purposes of this report. It should be noted that the number of respondents in several of the sub-groups is small; undue importance, therefore, should not be attached to small differences in rates per cent.

Within each table, the "frequently" and "occasionally" responses are reported separately; they are also summed and reported as "frequently and occasionally combined." The combined figure is deemed to be more significant than either component figure in that it probably represents a relatively sharp distinction from the "never" response, but the distinction between "frequently" and "occasionally" may be less certain.

In preparing this report it was assumed that the syllabus revision committee would study and discuss these tables at great length; detailed analysis or summary of these data, therefore, was not undertaken. A partial summary of certain of these data is presented, however, at the end of this section in six tables--Tables 186 through 191. Those six tables show the rank of the items when arranged in descending order according to the number of respondents of a group who used the item frequently or occasionally, combined.

In interpreting all of the tables of this section, it is suggested that particular attention be given to frequency of use reported by those who have held bookkeeping jobs, and those who have held non-bookkeeping jobs in which they used bookkeeping skills and knowledges. It seems that responses from those groups should give the most accurate picture of the comparative frequency with which the items had been used vocationally.

Table 8 : Frequency of Office-Store Use
Item 35 :
Money Orders*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	8.1	18.9	26.9	65.3	7.8	564	10.6	19.3	29.9	63.1	6.9	2064	11.7	22.3	34.0	58.6	7.
2. School Type																		
a. New York City	111	7.2	13.5	20.7	67.6	11.7	242	9.1	21.5	30.6	59.9	9.5	695	11.8	22.4	34.2	56.3	9.
b. Large City	122	10.7	18.9	29.5	59.8	10.7	105	13.3	22.9	36.2	57.1	6.7	426	13.6	23.7	37.3	55.2	7.
c. Small City—Suburban	323	7.4	21.1	28.5	64.7	6.8	185	11.4	15.1	26.5	68.6	4.9	771	10.6	22.2	32.8	60.7	6.
d. Rural	75	8.0	17.3	25.3	73.3	1.3	32	9.4	15.6	25.0	75.0	0.0	172	11.7	19.3	31.0	66.7	2.
3. Worked as a bookkeeper	186	15.1	31.7	46.8	47.3	5.9	191	17.3	27.2	44.5	50.1	5.2	849	17.8	31.3	49.1	45.3	5.
a. Less than 6 months	44	6.8	25.0	31.8	59.1	9.1	31	16.1	25.8	41.9	54.8	3.2	156	12.8	30.8	43.6	48.1	8.
b. 6 months to under 1 year	35	17.1	31.4	48.6	51.4	0.0	31	12.9	16.1	29.0	58.1	12.9	144	17.4	23.6	41.0	52.1	6.
c. 1 year to under 2 years	46	15.2	26.1	41.3	54.4	4.3	34	17.6	23.5	41.2	58.8	0.0	165	15.8	31.5	47.3	49.1	3.
d. 2 years or more	58	20.7	37.9	58.6	32.8	8.6	91	16.5	31.9	48.4	46.2	5.5	377	21.0	32.9	53.8	41.4	4.
4. Worked in non-book. jobs using book. skills	137	11.7	24.8	36.5	58.4	5.1	140	12.9	25.7	38.6	54.3	7.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 9 : Frequency of Office-Store Use Item 36 : Voucher checks*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	9.4	11.4	20.8	69.6	9.7	564	11.0	14.9	25.9	66.3	7.8	2064	14.0	17.6	31.6	60.0	8.
2. School Type																		
a. New York City	111	10.8	15.3	26.1	62.2	11.7	242	12.4	19.0	31.4	58.3	10.3	695	16.5	20.4	37.0	53.7	9.
b. Large City	122	6.6	12.3	18.9	70.5	10.7	105	9.5	14.3	23.8	69.5	6.7	426	13.1	17.6	30.8	60.8	8.
c. Small City--Suburban	323	9.9	9.6	19.5	71.5	9.0	185	10.3	10.3	20.5	73.0	6.5	771	13.0	14.7	27.6	64.3	8.
d. Rural	75	9.3	12.0	21.3	70.7	8.0	32	9.4	12.5	21.9	78.1	0.0	172	10.5	19.2	29.7	65.1	5.
3. Worked as a bookkeeper	186	23.7	21.0	46.8	47.3	5.9	191	23.0	22.0	45.0	47.6	7.3	849	26.1	26.4	52.5	40.4	7.
a. Less than 6 months	44	11.4	27.3	38.6	50.0	11.4	31	16.1	19.4	35.5	58.1	6.5	156	16.7	25.0	41.7	46.2	12.
b. 6 months to under 1 year	35	25.7	14.3	40.0	51.4	8.6	31	9.7	16.1	25.8	54.8	19.4	144	19.4	25.7	45.1	46.5	8.
c. 1 year to under 2 years	46	30.4	8.7	39.1	47.8	13.0	34	17.6	35.3	52.9	44.1	2.9	165	26.1	23.6	49.7	43.0	7.
d. 2 years or more	58	27.6	27.6	55.2	34.5	10.3	91	29.7	18.7	48.4	46.2	5.5	377	21.0	32.9	53.8	41.4	4.
4. Worked in non-book. jobs using book. skills	137	7.3	14.6	21.9	69.3	8.8	140	7.1	17.9	25.0	66.4	8.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 10 : Frequency of Office-Store Use Item 37 : Bank Cashiers' checks-certified checks*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	9.2	16.8	26.0	67.2	6.8	564	11.5	22.7	34.2	60.1	5.7	2064	12.6	23.9	36.5	57.4	6.1
2. School Type																		
a. New York City	111	9.0	24.3	33.3	58.6	8.1	242	13.6	24.4	38.0	54.1	7.9	695	13.8	29.1	42.9	50.2	6.9
b. Large City	122	9.8	17.2	27.0	66.4	6.6	105	7.6	24.8	32.4	61.9	5.7	426	13.8	23.0	36.9	57.3	5.9
c. Small City--Suburban	323	9.3	15.5	24.8	67.8	7.4	185	10.8	21.1	31.9	64.9	3.2	771	11.2	21.3	32.4	61.3	6.2
d. Rural	75	8.0	10.7	18.7	78.7	2.7	32	12.5	12.5	25.0	71.9	3.1	172	11.0	17.4	28.5	68.6	3.0
3. Worked as a bookkeeper	186	21.5	28.0	49.5	45.2	5.4	191	21.5	33.0	54.5	40.8	4.7	849	22.1	35.1	57.2	37.9	4.8
a. Less than 6 months	44	13.6	25.0	38.6	52.3	9.1	31	16.1	16.1	32.3	61.3	6.5	156	16.0	25.0	41.0	48.1	10.9
b. 6 months to under 1 year	35	17.1	34.3	51.4	42.9	5.7	31	12.9	32.3	45.2	41.9	12.9	144	14.6	38.2	52.8	40.3	6.9
c. 1 year to under 2 years	46	28.3	17.4	45.7	50.0	4.3	34	20.6	32.4	52.9	47.1	0.0	165	21.2	32.1	53.3	42.4	4.2
d. 2 years or more	58	27.6	32.8	60.3	36.2		91	25.3	38.5	63.7	31.9	4.4	377	28.1	38.7	66.8	30.8	2.4
4. Worked in non-book. jobs using book. skills	137	10.2	22.6	32.8	61.3	5.8	140	9.3	28.6	37.9	57.1	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 11: Frequency of Office-Store Use Item 38: Bank, Time, or Sight Draft*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	5.9	10.8	78.1	11.1	564	5.8	11.2	17.0	75.7	7.4	2064	6.9	11.5	18.4	72.7	8.9
2. School Type																		
a. New York City	111	4.5	2.7	7.2	79.3	13.5	242	6.6	12.0	18.6	72.7	8.7	695	8.2	12.5	20.7	70.2	9.1
b. Large City	122	3.3	9.0	12.3	77.0	10.7	105	5.7	13.3	19.0	73.3	7.6	426	6.8	14.8	21.6	70.0	8.5
c. Small City--Suburban	323	5.6	5.9	11.5	78.3	10.2	185	4.9	8.6	13.5	79.5	7.0	771	6.0	9.3	15.3	75.5	9.2
d. Rural	75	5.3	5.3	10.7	77.3	12.0	32	3.1	12.5	15.6	84.4	0.0	172	5.8	9.3	15.1	77.3	7.6
3. Worked as a bookkeeper	186	11.8	12.9	24.7	63.9	11.3	191	7.9	18.8	26.7	64.4	8.9	849	11.7	19.4	31.1	59.8	9.1
a. Less than 6 months	44	6.8	4.5	11.4	79.5	9.1	31	6.5	6.5	12.9	80.6	6.5	156	6.4	7.7	14.1	73.7	12.2
b. 6 months to under 1 year	35	11.4	11.4	22.9	62.9	14.3	31	3.2	12.9	16.1	71.0	12.9	144	6.3	18.1	24.3	63.9	11.8
c. 1 year to under 2 years	46	13.0	15.2	28.3	56.5	15.2	34	5.9	23.5	29.4	64.7	5.9	165	10.3	21.8	32.1	58.2	9.7
d. 2 years or more	58	15.5	17.2	32.7	60.3	6.9	91	9.9	23.1	32.9	58.2	8.8	377	16.4	23.3	39.8	53.8	6.4
4. Worked in non-book. jobs using book. skills	137	4.4	4.4	8.8	79.6	11.7	140	8.6	9.3	17.9	76.4	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 12 : Frequency of Office-Store Use Item 39 : Travelers' Checks*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.0	7.9	10.9	81.1	7.9	564	5.3	9.9	15.2	77.7	7.1	2064	5.6	11.7	17.3	75.7	7.0
2. School Type																		
a. New York City	111	.9	11.7	12.6	79.3	8.1	242	5.4	13.2	18.6	73.1	8.3	695	5.0	14.7	19.7	72.5	7.8
b. Large City	122	4.1	8.2	12.3	80.0	7.4	105	2.9	10.5	13.3	80.0	6.7	426	6.3	10.6	16.9	76.5	6.6
c. Small City--Suburban.	323	3.7	6.8	10.5	80.8	8.7	185	6.5	5.9	12.4	80.5	7.0	771	5.8	9.3	15.2	77.6	7.3
d. Rural	75	1.3	6.7	8.0	86.7	5.3	32	6.3	6.3	12.5	87.5	0.0	172	4.7	13.4	18.1	78.6	3.6
3. Worked as a bookkeeper	186	5.9	11.3	17.2	75.8	6.9	191	11.0	14.1	25.1	69.1	5.8	849	9.5	17.2	26.7	67.5	5.8
a. Less than 6 months	44	2.3	4.5	6.8	86.4	6.8	31	6.5	22.6	29.0	61.3	9.7	156	3.8	14.1	17.9	71.8	10.3
b. 6 months to under 1 year	35	2.9	14.3	17.1	77.1	5.7	31	12.9	6.5	19.4	71.0	9.7	144	8.3	11.8	20.1	73.6	6.3
c. 1 year to under 2 years	46	8.7	4.3	13.0	78.3	8.7	34	14.7	14.7	29.4	67.6	0.0	165	12.1	13.3	25.5	67.9	6.7
d. 2 years or more	58	8.6	19.0	27.6	65.5	6.9	91	9.9	13.2	23.1	72.5	4.4	377	11.7	21.8	33.4	62.9	3.7
4. Worked in non-book. jobs using book. skills	137	3.6	11.7	15.3	78.8	5.8	140	4.3	14.3	18.6	72.9	8.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 13 : Frequency of Office-Store Use Item 40 : Notes (receivable or payable)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.1	11.6	18.7	73.1	8.2	564	9.2	11.0	20.2	73.2	6.6	2064	11.2	14.1	25.3	67.9	6.
2. School Type																		
a. New York City	111	6.3	11.7	18.0	71.2	10.8	242	8.7	11.2	19.8	71.9	8.3	695	10.9	13.8	24.7	67.3	7.
b. Large City	122	7.4	13.9	21.3	71.3	7.4	105	12.4	11.4	23.8	67.6	8.6	426	15.0	13.6	28.6	64.0	6.
c. Small City--Suburban	323	7.7	9.9	17.6	73.7	8.7	185	6.5	12.4	18.9	76.8	4.3	771	9.3	14.0	23.3	69.9	6.
d. Rural	75	5.3	14.7	20.0	76.0	4.0	32	18.8	0.0	18.8	81.3	0.0	172	11.6	16.3	28.0	69.2	2.
3. Worked as a bookkeeper	186	17.8	24.2	41.9	50.5	7.5	191	21.0	23.0	44.0	49.2	6.8	849	22.1	25.0	47.1	46.9	6.
a. Less than 6 months	44	9.1	11.4	20.5	72.7	6.8	31	6.5	16.1	22.6	67.7	9.7	156	9.6	12.2	21.8	68.6	9.
b. 6 months to under 1 year	35	17.1	34.3	51.4	45.7	2.9	31	16.1	16.1	32.3	58.1	9.7	144	18.8	27.8	46.5	47.9	5.
c. 1 year to under 2 years	46	15.2	21.7	37.0	52.4	10.9	34	17.6	29.4	47.1	52.9	0.0	165	20.0	24.2	44.2	49.7	6.
d. 2 years or more	58	25.9	29.3	55.2	36.2	8.6	91	28.6	25.3	53.8	39.6	6.6	377	29.7	28.6	58.4	36.9	4.
4. Worked in non-book. jobs using book. skills	137	7.3	14.6	21.9	71.5	6.6	140	7.9	10.0	17.9	76.4	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 14 :
Frequency of
Office-Store Use
Item 41 :

Trade Acceptance*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.3	4.4	5.7	76.4	17.9	564	2.1	2.7	4.8	81.6	13.7	2064	3.0	5.8	8.8	75.9	15.3
2. School Type																		
a. New York City	111	1.8	4.5	6.3	67.6	26.1	242	1.2	2.1	3.3	84.7	12.0	695	4.2	5.0	9.2	7.7	13.8
b. Large City	122	0.0	3.3	3.3	80.0	16.4	105	3.8	5.7	9.5	73.3	17.1	426	2.8	8.0	10.8	73.0	16.2
c. Small City—Suburban	323	1.9	4.6	6.5	78.0	15.5	185	2.7	1.6	4.3	81.1	14.6	771	9.3	14.0	23.3	69.9	6.7
d. Rural	75	0.0	5.3	5.3	76.0	18.7	32	0.0	3.1	3.1	87.5	9.4	172	1.8	4.8	11.0	78.6	15.2
3. Worked as a bookkeeper	186	3.2	7.5	10.8	68.8	20.4	191	4.2	4.7	8.9	70.7	20.4	849	5.2	10.8	16.0	65.6	18.4
a. Less than 6 months	44	0.0	4.5	4.5	75.0	20.5	31	3.2	0.0	3.2	80.6	16.1	156	3.2	5.8	9.0	72.4	18.6
b. 6 months to under 1 year	35	2.9	0.0	2.9	80.0	17.1	31	0.0	3.2	3.2	80.6	16.1	144	1.4	11.8	13.2	69.4	17.4
c. 1 year to under 2 years	46	4.3	6.5	10.9	63.0	26.1	34	5.9	0.0	5.9	76.5	17.6	165	3.0	9.7	12.7	66.7	20.6
d. 2 years or more	58	5.2	13.8	19.0	62.1	19.0	91	5.5	7.7	13.2	63.7	23.1	377	8.2	12.5	20.7	61.8	17.5
4. Worked in non-book. jobs using book. skills	137	1.5	4.4	5.8	69.3	24.8	140	2.9	3.6	6.4	81.4	12.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 15 :
Frequency of
Office-Store Use
Item 42 :

Bill of Lading*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	8.4	13.2	21.6	66.7	11.7	564	10.5	14.0	24.5	66.3	9.2	2064	12.2	16.7	28.9	61.9	9.3
2. School Type																		
a. New York City	111	7.2	18.0	25.2	58.6	16.2	242	11.2	15.7	26.9	65.3	7.9	695	13.1	18.6	31.7	60.4	7.9
b. Large City	122	11.5	6.6	18.0	72.1	9.8	105	9.5	17.1	26.7	58.1	15.2	426	13.6	15.5	29.1	61.3	9.6
c. Small City-- Suburban	323	8.4	14.6	22.9	65.6	11.5	185	10.3	10.3	20.5	70.3	9.2	771	11.2	15.8	27.0	62.3	10.8
d. Rural	75	5.3	10.7	16.0	74.7	9.3	32	9.4	12.5	21.9	78.1	0.0	172	9.9	15.7	25.7	67.5	7.1
3. Worked as a bookkeeper	186	18.8	24.2	43.0	47.3	9.6	191	21.0	20.0	40.8	47.1	12.0	849	20.8	24.9	45.7	45.3	9.0
a. Less than 6 months	44	13.6	15.9	29.5	63.6	6.8	31	9.7	19.4	29.0	64.5	6.5	156	11.5	17.3	28.8	60.9	10.3
b. 6 months to under 1 year	35	20.0	25.7	45.7	45.7	8.6	31	19.4	12.9	32.3	41.9	25.8	144	16.7	26.4	43.1	45.8	11.1
c. 1 year to under 2 years	46	15.2	21.7	37.0	45.7	17.4	34	23.5	17.6	41.2	52.0	5.9	165	18.2	26.7	44.8	51.0	4.2
d. 2 years or more	58	25.9	29.3	55.2	36.2	8.6	91	26.4	23.1	49.5	41.8	8.8	377	27.9	25.7	53.6	39.8	6.6
4. Worked in non-book. jobs using book. skills	137	3.6	16.1	19.7	62.8	17.5	140	8.6	20.7	29.3	64.3	6.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 16 : Frequency of Office-Store Use Item 43 : Stop Payment Form for Checks Issued*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.6	10.0	14.6	77.8	7.4	564	7.4	16.1	23.5	71.1	5.3	2064	7.7	17.5	25.2	68.8	6.
2. School Type																		
a. New York City	111	4.5	9.0	13.5	74.8	11.7	242	8.7	18.6	27.3	66.1	6.6	695	9.2	20.0	29.2	64.2	6.
b. Large City	122	4.9	16.4	31.3	71.3	7.4	105	2.9	19.0	21.9	71.4	6.7	426	7.7	20.7	28.4	66.0	5.
c. Small City--Suburban	323	4.0	9.0	13.0	79.6	7.4	185	8.1	13.0	21.1	75.1	3.8	771	6.1	14.8	20.9	72.6	6.
d. Rural	75	6.7	5.3	12.0	85.3	1.3	32	9.4	6.3	15.6	84.4	0.0	172	8.2	11.7	20.0	77.8	2.
3. Worked as a bookkeeper	186	9.7	24.2	33.9	61.8	4.3	191	15.2	28.3	43.5	50.8	5.8	849	13.9	42.9	45.0	50.1	4.
a. Less than 6 months	44	2.3	9.1	11.4	81.8	6.8	31	9.7	19.4	29.0	64.5	6.5	156	7.1	18.6	25.6	65.4	9.
b. 6 months to under 1 year	35	5.7	25.7	31.4	65.7	2.9	31	9.7	16.1	25.8	64.5	9.7	144	7.6	22.2	29.9	66.0	4.
c. 1 year to under 2 years	46	15.2	19.6	34.8	63.0	2.2	34	20.6	23.5	44.1	55.9	0.0	165	15.2	29.7	44.8	51.0	4.
d. 2 years or more	58	13.8	39.7	53.4	41.4	5.2	91	18.7	37.4	56.0	38.5	5.5	377	19.1	40.6	59.7	36.6	3.
4. Worked in non-book. jobs using book. skills	137	5.8	7.3	13.1	80.3	6.6	140	6.4	14.3	20.7	75.7	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 17 :
Frequency of
Office-Store Use
Item 44 :

Bank Loan
Application Form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.4	4.6	9.0	82.7	8.2	564	3.0	8.0	11.0	82.8	6.2	2064	5.3	9.1	14.4	78.9	6.
2. School Type																		
a. New York City	111	4.5	4.5	9.0	82.0	9.0	242	2.5	6.2	8.7	83.1	8.3	695	3.9	8.8	12.7	80.4	6.
b. Large City	122	7.4	4.1	11.5	81.1	7.4	105	2.9	9.5	12.4	81.0	6.7	426	7.3	10.6	17.8	76.1	6.
c. Small City—Suburban	323	3.7	4.6	8.4	82.0	9.6	185	3.2	10.3	13.5	82.2	4.3	771	5.3	8.6	13.9	78.5	7.
d. Rural	75	2.7	5.3	8.0	89.3	2.7	32	6.3	3.1	9.4	90.6	0.0	172	6.4	8.7	15.1	81.4	3.
3. Worked as a bookkeeper	186	9.7	6.9	16.7	76.9	6.5	191	5.8	12.6	18.3	77.0	4.7	849	9.2	13.9	23.1	71.7	5.
a. Less than 6 months	44	4.5	4.5	9.1	84.1	6.8	31	0.0	3.2	3.2	90.3	6.5	156	3.8	10.9	14.7	77.6	7.
b. 6 months to under 1 year	35	8.6	5.7	14.3	80.0	5.7	31	6.5	16.1	22.6	67.7	9.7	144	7.6	9.0	16.7	77.8	5.
c. 1 year to under 2 years	46	15.2	8.7	23.9	71.7	4.3	34	8.8	14.7	23.5	76.5	0.0	165	12.1	15.2	27.3	67.9	4.
d. 2 years or more	58	10.3	10.3	20.7	70.7	8.6	91	6.6	13.2	19.8	74.7	5.5	377	10.9	16.4	27.3	68.2	4.
4. Worked in non-book. jobs using book. skills	137	5.8	4.4	10.2	84.7	5.1	140	3.6	10.0	13.6	80.7	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 18 : Frequency of Office-Store Use
Item 45 :
Cash Register Slips*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	17.3	11.7	29.0	64.5	6.5	564	12.9	11.3	24.2	69.5	6.2	2064	17.6	14.8	32.5	61.2	6.3
2. School Type																		
a. New York City	111	9.9	9.9	19.8	71.2	9.0	242	7.4	9.9	17.4	74.4	8.3	695	9.8	12.4	22.2	69.8	8.1
b. Large City	122	23.0	12.3	35.2	60.7	4.1	105	16.2	21.0	37.1	54.3	8.6	426	22.8	20.2	43.0	51.6	5.4
c. Small City—Suburban	323	16.7	12.1	28.8	63.8	7.4	185	17.3	9.2	26.5	70.3	3.2	771	19.8	14.8	34.6	59.1	6.2
d. Rural	75	21.3	12.0	33.3	62.7	4.0	32	18.8	3.1	21.9	78.1	0.0	172	26.8	11.7	38.5	59.4	2.4
3. Worked as a bookkeeper	186	32.3	19.4	51.6	45.2	3.2	191	23.6	15.2	38.7	56.5	4.7	849	28.5	20.3	48.8	46.5	4.7
a. Less than 6 months	44	20.5	20.5	40.9	54.5	4.5	31	16.1	22.6	38.7	58.1	3.2	156	20.5	19.9	40.4	53.2	6.4
b. 6 months to under 1 year	35	37.1	17.1	54.3	42.9	2.9	31	19.4	12.9	32.3	61.3	6.5	144	26.4	22.2	48.6	46.5	4.9
c. 1 year to under 2 years	46	32.6	21.7	54.5	43.5	2.2	34	26.5	20.6	47.1	50.0	2.9	165	32.7	24.2	57.0	38.8	4.2
d. 2 years or more	58	39.7	15.5	55.2	41.4	3.4	91	27.5	13.2	40.7	53.8	5.5	377	30.2	18.0	48.3	47.2	4.5
4. Worked in non-book. jobs using book. skills	137	21.9	16.1	38.0	57.7	4.4	140	11.4	13.6	25.0	67.0	7.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 19 : Frequency of Office-Store Use Item 46 : Daily Cash Report*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	20.0	10.1	30.1	62.1	7.8	564	19.9	9.6	29.5	65.1	5.7	2064	24.0	13.4	37.4	56.6	6.0
2. School Type																		
a. New York City	111	14.4	8.1	22.5	64.9	12.6	242	13.6	7.4	21.1	70.7	8.3	695	18.6	12.1	30.6	61.4	7.9
b. Large City	122	24.6	15.6	40.2	54.9	4.9	105	25.7	13.3	39.0	56.2	4.8	426	30.0	17.4	47.4	48.1	4.5
c. Small City--Suburban	323	18.6	9.6	28.2	63.8	8.0	185	24.3	10.8	35.1	61.1	3.8	771	24.0	13.0	37.0	57.1	6.0
d. Rural	75	26.7	6.7	33.3	62.7	4.0	32	18.8	6.3	25.0	75.0	0.0	172	30.9	11.1	42.0	55.8	2.3
3. Worked as a bookkeeper	186	44.6	19.9	64.5	29.0	6.5	191	43.5	14.7	58.1	38.7	3.1	849	43.1	20.7	63.8	31.9	4.2
a. Less than 6 months	44	27.3	15.9	43.2	47.7	9.1	31	35.5	16.1	51.6	41.9	6.5	156	26.9	17.3	44.2	47.4	8.3
b. 6 months to under 1 year	35	48.6	22.9	71.4	22.9	5.7	31	45.2	9.7	54.8	35.5	9.7	144	41.0	22.9	63.9	30.6	5.6
c. 1 year to under 2 years	46	47.8	19.6	67.4	28.3	4.3	34	38.2	11.8	50.0	47.1	2.9	165	43.6	18.8	62.4	33.3	4.2
d. 2 years or more	58	55.2	15.5	70.7	22.4	6.9	91	46.2	15.4	61.5	37.4	1.1	377	23.1	20.4	43.5	27.3	2.7
4. Worked in non-book. jobs using book. skills	137	23.4	11.7	35.0	59.9	5.1	140	11.4	11.4	22.9	71.4	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 20 : Frequency of Office-Store Use Item 47 : Checkbook*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	16.6	9.0	25.7	66.7	7.4	564	21.6	11.5	33.1	60.1	6.7	2064	25.4	11.2	36.5	56.9	6.6
2. School Type																		
a. New York City	111	13.5	10.8	24.3	65.8	9.9	242	21.5	12.0	33.5	57.9	8.7	695	25.6	12.4	38.0	55.0	7.1
b. Large City	122	24.6	15.6	40.2	54.9	4.9	105	20.0	13.3	33.3	60.0	6.7	426	25.8	13.6	39.4	54.9	5.6
c. Small City--Suburban	323	18.0	8.0	26.0	65.9	8.0	185	22.7	10.8	33.5	61.1	5.4	771	24.1	9.9	34.0	58.6	7.4
d. Rural	75	17.3	5.3	22.7	72.0	4.0	32	21.9	6.3	28.1	71.9	0.0	172	28.7	6.4	35.1	61.5	3.6
3. Worked as a bookkeeper	186	41.9	12.4	54.3	41.9	3.8	191	43.0	17.8	60.7	34.0	5.2	849	46.1	14.0	60.1	35.5	4.5
a. Less than 6 months	44	13.6	11.4	25.0	68.2	6.8	31	32.3	19.4	51.6	41.9	6.5	156	32.7	9.6	42.3	49.4	8.3
b. 6 months to under 1 year	35	45.7	17.1	62.9	37.1	0.0	31	41.9	16.1	58.1	35.5	6.5	144	36.1	16.7	52.8	42.4	4.9
c. 1 year to under 2 years	46	52.2	8.7	60.9	34.8	4.3	34	50.0	23.5	73.5	26.5	0.0	165	49.1	17.6	66.7	29.7	3.6
d. 2 years or more	58	55.2	15.5	70.7	25.9	3.4	91	45.1	14.3	59.3	34.1	6.6	377	54.4	13.0	67.4	29.4	3.2
4. Worked in non-book. jobs using book. skills	137	13.9	13.9	27.7	67.2	5.1	140	17.9	12.1	30.0	62.1	7.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 21 :
Frequency of Office-Store Use
Item 48 :

Petty Cash Vouchers*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	14.6	16.0	30.6	62.9	6.5	564	18.9	20.7	39.6	55.3	5.0	2064	20.8	20.9	41.7	52.8	5.5
2. School Type																		
a. New York City	111	14.4	18.9	33.3	60.4	6.3	242	19.8	25.6	45.5	47.9	6.6	695	23.9	23.5	47.3	47.2	5.5
b. Large City	122	15.6	18.9	34.4	60.7	4.9	105	16.2	22.9	39.0	57.1	3.8	426	20.7	23.2	43.9	51.9	4.2
c. Small City--Suburban	323	15.5	14.6	30.0	62.2	7.7	185	18.4	15.7	34.1	61.6	4.3	771	18.8	18.2	37.0	56.3	6.7
d. Rural	75	9.3	13.3	22.7	73.3	4.0	32	25.0	6.3	31.3	68.8	0.0	172	17.5	17.5	35.0	61.7	3.6
3. Worked as a bookkeeper	186	32.8	26.3	59.1	36.6	4.3	191	35.6	30.4	66.0	31.0	3.1	849	36.2	27.8	64.0	32.2	3.9
a. Less than 6 months	44	15.9	31.8	47.7	45.5	6.8	31	19.4	29.0	48.4	48.4	3.2	156	21.2	28.8	50.0	42.9	7.1
b. 6 months to under 1 year	35	48.6	17.1	65.7	31.4	2.9	31	38.7	25.8	64.5	29.0	6.5	144	37.5	26.4	63.9	30.6	5.6
c. 1 year to under 2 years	46	28.3	21.7	50.0	47.8	2.2	34	35.3	20.6	55.9	41.2	2.9	165	32.7	27.3	60.0	36.4	3.6
d. 2 years or more	58	41.4	25.9	67.2	27.6	5.2	91	38.5	34.1	72.5	25.3	2.2	377	42.4	27.1	69.5	28.1	2.4
4. Worked in non-book. jobs using book. skills	137	17.5	21.2	38.9	56.2	5.1	140	17.9	25.7	43.6	51.4	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 22 :
Frequency of
Office-Store Use
Item 49 :

Cash Refund Slip*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	10.8	19.0	29.8	62.8	7.4	564	9.8	15.2	25.0	68.4	6.4	2064	12.4	20.0	32.4	61.1	6.5
2. School Type																		
a. New York City	111	9.0	14.4	23.4	66.7	9.9	242	7.0	12.8	19.8	70.2	9.9	695	8.2	17.1	25.3	66.3	8.3
b. Large City	122	13.1	22.1	35.2	59.0	5.7	105	13.3	22.9	36.2	58.1	5.7	426	16.7	23.9	40.6	54.2	5.2
c. Small City—Suburban.	323	10.5	18.3	28.8	62.8	8.4	185	11.9	15.1	27.0	69.7	3.2	771	13.1	20.0	33.1	60.3	6.6
d. Rural	75	10.7	24.0	34.7	62.7	2.7	32	6.2	10.0	16.1	83.9	0.0	172	15.2	22.2	37.4	60.8	1.8
3. Worked as a bookkeeper	186	18.8	28.5	47.3	46.8	5.9	191	18.3	24.6	42.9	52.4	4.2	849	20.4	28.7	49.1	45.9	4.8
a. Less than 6 months	44	15.9	29.5	45.5	50.0	4.5	31	3.2	16.1	19.4	74.2	6.5	156	12.8	28.2	41.0	51.9	7.1
b. 6 months to under 1 year	35	14.3	34.3	48.6	48.6	2.9	31	20.0	26.7	46.7	46.7	6.7	144	16.8	34.3	51.0	44.8	4.2
c. 1 year to under 2 years	46	23.9	19.6	43.5	47.8	8.7	34	8.8	32.4	41.2	58.8	0.0	165	21.8	27.9	49.7	46.1	4.2
d. 2 years or more	58	20.7	32.8	53.4	39.7	6.9	91	23.1	25.3	48.4	48.4	3.3	377	23.3	27.1	50.4	45.1	4.5
4. Worked in non-book. jobs using book. skills	137	16.1	26.3	42.3	51.8	5.8	140	9.3	17.1	26.4	67.9	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 23 : Frequency of Office-Store Use Item 50 : Receipts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	25.5	20.4	46.0	46.3	7.8	564	25.9	18.8	44.7	47.5	7.6	2064	31.7	20.9	52.6	40.3	7.0
2. School Type																		
a. New York City	111	17.1	20.7	37.8	50.5	11.7	242	19.0	21.5	40.5	48.8	10.7	695	25.2	21.4	46.6	43.9	9.5
b. Large City	122	29.5	22.1	51.6	42.6	5.7	105	30.5	21.9	52.4	42.9	4.8	426	39.2	21.1	60.3	34.7	4.9
c. Small City—Suburban	323	25.4	21.4	46.7	44.3	9.0	185	33.0	14.1	47.0	46.5	6.5	771	32.8	21.0	53.8	38.8	7.4
d. Rural	75	32.0	13.3	45.3	54.7	0.0	32	22.6	16.1	38.7	61.3	0.0	172	35.1	17.5	52.6	46.8	0.6
3. Worked as a bookkeeper	186	55.4	22.6	78.0	16.7	5.4	191	46.0	24.1	70.1	23.0	6.3	849	53.4	22.5	75.9	19.3	4.7
a. Less than 6 months	44	34.1	31.8	65.9	27.3	6.8	31	35.5	22.6	58.1	22.6	19.4	156	39.7	26.9	66.7	23.1	10.3
b. 6 months to under 1 year	35	48.6	31.4	80.0	14.3	5.7	31	46.7	10.0	56.7	33.3	10.0	144	47.6	25.2	72.7	21.7	5.6
c. 1 year to under 2 years	46	63.0	21.7	84.8	13.0	2.2	34	50.0	32.4	82.3	17.6	00.0	165	56.4	26.1	82.4	15.2	2.4
d. 2 years or more	58	67.2	12.1	79.3	13.8	6.9	91	48.4	25.3	73.6	23.1	3.3	377	58.9	18.3	77.2	19.4	3.4
4. Worked in non-book. jobs using book. skills	137	32.1	35.0	67.2	26.2	6.6	140	24.3	28.6	52.9	38.6	8.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 24 : Frequency of Office-Store Use Item 51 : Sales Slips*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	20.6	15.1	35.7	56.7	7.6	564	19.9	11.2	31.1	63.5	5.7	2064	24.0	15.5	39.4	54.0	6.5
2. School Type																		
a. New York City	111	13.5	13.5	27.0	63.1	9.9	242	12.8	12.8	25.6	65.3	9.1	695	18.0	16.0	34.0	57.7	8.3
b. Large City	122	26.2	12.3	38.5	57.4	4.1	105	30.5	15.2	45.7	50.5	3.8	426	31.9	16.0	47.9	47.7	4.5
c. Small City—Suburban.	323	20.4	17.0	37.5	53.9	8.7	185	22.7	7.6	30.3	66.5	3.2	771	24.4	15.2	39.6	53.6	6.9
d. Rural	75	22.7	13.3	36.0	58.7	5.3	32	18.8	6.3	25.0	75.0	0.0	172	26.7	13.4	40.1	57.0	2.9
3. Worked as a bookkeeper	186	37.1	18.3	55.4	38.7	5.9	191	38.2	14.1	52.3	43.5	4.2	849	39.2	17.9	57.1	37.5	5.4
a. Less than 6 months	44	25.0	22.7	47.7	43.2	9.1	31	19.4	12.9	32.3	64.5	3.2	156	27.6	20.5	48.1	42.9	9.0
b. 6 months to under 1 year	35	31.4	22.9	54.3	42.9	2.9	31	41.9	16.1	58.1	32.3	9.7	144	37.5	21.5	59.0	34.7	6.3
c. 1 year to under 2 years	46	30.4	19.6	50.0	43.5	6.5	34	35.3	17.6	52.9	47.1	0.0	165	36.4	20.6	57.0	38.8	4.2
d. 2 years or more	58	56.9	10.3	67.2	27.6	5.2	91	42.9	13.2	56.0	39.6	4.4	377	45.1	14.3	59.4	36.1	4.5
4. Worked in non-book. jobs using book. skills	137	25.5	27.0	52.6	41.6	5.8	140	16.4	13.6	30.0	65.0	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 25 : Frequency of Office-Store Use Item 52 : Sales Invoice and/or Sales Order*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	21.6	14.7	36.3	56.3	7.4	564	22.0	17.6	39.6	55.7	4.8	2064	27.3	17.4	44.7	49.5	5.
2. School Type																		
a. New York City	111	17.1	15.3	32.4	55.9	11.7	242	19.0	16.5	35.5	57.9	6.6	695	27.5	16.3	43.7	49.4	6.
b. Large City	122	32.8	12.3	45.1	49.2	5.7	105	34.3	21.0	55.2	41.0	3.8	426	35.4	18.8	54.2	40.8	4.
c. Small City--Suburban	323	19.5	15.2	34.7	57.3	8.0	185	18.4	17.8	36.2	60.0	3.8	771	22.8	18.4	41.2	52.7	6.
d. Rural	75	18.7	16.0	34.7	64.0	1.3	32	25.0	12.5	37.5	62.5	0.0	172	26.7	14.0	40.7	57.0	2.
3. Worked as a bookkeeper	186	45.7	17.2	62.9	31.2	5.9	191	44.5	22.0	66.5	29.3	4.2	849	47.2	19.8	67.0	28.4	4.
a. Less than 6 months	44	29.5	25.0	54.5	40.9	4.5	31	32.3	29.0	61.3	35.5	3.2	156	34.0	25.0	59.0	34.6	6.
b. 6 months to under 1 year	35	37.1	31.4	68.6	28.6	2.9	31	25.8	38.7	64.5	25.8	9.7	144	39.6	26.4	66.0	30.6	3.
c. 1 year to under 2 years	46	45.7	13.0	58.7	32.6	8.7	34	44.1	17.6	61.8	35.3	2.9	165	44.2	20.0	64.2	29.1	6.
d. 2 years or more	58	58.6	10.3	69.0	24.1	6.9	91	56.0	16.5	72.5	24.2	3.3	377	55.4	16.2	71.6	24.7	3.
4. Worked in non-book. jobs using book. skills	137	24.1	28.5	52.6	42.3	5.1	140	18.6	27.9	46.4	50.0	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 26 : Frequency of Office-Store Use Item 53 : Credit (or debit) Memorandum*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	15.5	14.7	30.3	61.2	8.6	564	22.5	14.5	37.0	56.2	6.7	2064	24.1	17.4	41.6	51.8	6.
2. School Type																		
a. New York City	111	9.9	18.9	28.8	61.3	9.9	242	21.9	14.0	36.0	56.6	7.4	695	26.2	17.0	43.2	50.1	6.
b. Large City	122	21.3	11.5	32.8	57.4	9.8	105	21.0	21.0	41.9	50.5	7.6	426	25.8	18.3	44.1	48.6	7.
c. Small City—Suburban	323	16.1	13.9	30.0	60.7	9.3	185	24.3	12.4	36.8	57.3	5.9	771	22.0	17.8	39.8	53.2	7.
d. Rural	75	12.0	17.3	29.3	69.3	1.3	32	21.9	9.4	31.3	65.6	3.1	172	20.9	15.7	36.6	61.0	2.
3. Worked as a bookkeeper	186	37.6	24.2	61.8	32.8	5.4	191	46.1	22.5	68.6	23.0	8.3	849	44.2	25.2	69.4	25.7	4.
a. Less than 6 months	44	13.6	20.5	34.1	59.1	6.8	31	16.1	35.5	51.6	38.7	9.7	156	19.9	28.2	48.1	44.2	7.
b. 6 months to under 1 year	35	34.3	34.3	68.6	25.7	5.7	31	41.9	16.1	58.1	32.3	6.5	144	38.2	28.5	66.7	28.5	4.
c. 1 year to under 2 years	46	45.7	19.6	65.2	32.6	2.2	34	38.2	38.2	76.5	20.6	2.9	165	41.8	28.5	70.3	25.5	4.
d. 2 years or more	58	51.7	22.4	74.1	17.2	8.6	91	60.4	13.2	73.6	18.7	7.7	377	57.3	20.7	78.0	17.8	4.
4. Worked in non-book. jobs using book. skills	137	16.1	14.6	30.7	59.9	9.5	140	20.8	18.6	39.3	55.7	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 27 : Frequency of Office-Store Use Item 54 : Purchases Order and/or Invoice*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	23.1	18.1	41.2	51.5	7.1	564	27.5	17.9	45.4	49.6	5.0	2064	30.5	19.8	50.3	44.1	5.
2. School Type																		
a. New York City	111	16.2	21.6	37.8	53.2	9.0	242	27.3	18.6	45.9	47.1	7.0	695	31.2	19.7	50.9	42.6	6.
b. Large City	122	31.1	17.2	48.4	47.5	4.1	105	34.3	21.0	55.2	41.9	2.9	426	36.9	20.2	57.0	39.0	4.
c. Small City—Suburban	323	21.7	19.2	40.9	50.5	8.7	185	24.3	16.8	41.1	54.6	4.3	771	26.7	20.4	47.1	46.4	6.
d. Rural	75	26.7	9.3	36.0	60.0	2.7	32	25.0	16.1	40.6	59.4	0.0	172	28.7	16.4	45.1	52.0	2.
3. Worked as a bookkeeper	186	44.6	26.3	70.9	24.7	4.3	191	48.7	22.5	71.2	25.1	3.7	849	49.6	23.6	73.1	23.3	3.
a. Less than 6 months	44	29.5	27.3	56.8	40.9	2.3	31	35.5	29.0	64.5	32.3	3.2	156	34.6	25.0	59.6	34.6	5.
b. 6 months to under 1 year	35	42.9	34.3	77.1	22.9	0.0	31	41.9	19.4	54.8	35.5	9.7	144	43.1	26.4	69.4	28.5	2.
c. 1 year to under 2 years	46	50.0	19.6	69.6	23.9	6.5	34	55.9	23.5	79.4	17.6	2.9	165	50.9	23.0	73.9	21.8	4.
d. 2 years or more	58	50.0	25.9	75.9	17.2	6.9	91	52.7	20.9	73.6	23.1	3.3	377	56.5	22.0	78.5	18.3	3.
4. Worked in non-book. jobs using book. skills	137	28.5	23.4	51.8	41.6	6.6	140	30.7	22.9	53.6	42.1	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 28 : Frequency of Office-Store Use Item 55 : Statement of Account*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	15.7	10.9	26.6	64.5	8.9	564	19.9	14.7	34.6	58.3	7.1	2064	23.5	15.7	39.2	53.1	7.6
2. School Type																		
a. New York City	111	13.5	8.1	21.6	67.6	10.8	242	20.2	14.9	35.1	56.2	8.7	695	25.8	16.0	41.7	50.5	7.8
b. Large City	122	21.3	12.3	33.6	60.7	5.7	105	22.9	18.1	41.0	52.4	6.7	426	27.7	16.9	44.6	48.4	7.0
c. Small City—Suburban	323	15.2	10.5	25.7	63.8	10.5	185	17.3	13.0	30.3	63.2	6.5	771	19.7	14.4	34.1	57.2	8.7
d. Rural	75	12.0	14.7	26.7	69.3	4.0	32	21.9	12.5	34.4	65.6	0.0	172	20.9	18.0	39.0	57.6	3.5
3. Worked as a bookkeeper	186	40.9	20.4	61.3	30.1	8.6	191	44.0	26.7	70.7	23.0	5.8	849	45.8	23.9	69.7	23.8	6.5
a. Less than 6 months	44	15.9	20.5	36.4	59.1	4.5	31	29.0	41.9	71.0	22.6	6.5	156	23.7	26.3	50.0	39.1	10.9
b. 6 months to under 1 year	35	40.0	28.6	68.6	22.9	8.6	31	35.5	19.4	54.8	35.5	9.7	144	37.5	25.7	63.2	29.2	7.6
c. 1 year to under 2 years	46	45.7	13.0	58.7	30.4	10.9	34	44.1	38.2	82.3	11.8	5.9	165	46.1	24.2	70.3	22.4	7.3
d. 2 years or more	58	55.2	20.7	75.9	15.5	8.6	91	52.7	19.8	72.5	25.3	2.2	377	57.2	21.0	78.2	18.3	3.4
4. Worked in non-book. jobs using book. skills	137	13.1	15.3	28.5	64.2	7.3	140	14.3	18.6	32.9	61.4	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 29 : Frequency of Office-Store Use
Item 56 :

Requisition Form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	16.5	18.2	34.7	55.9	9.2	564	21.1	19.3	40.4	51.2	8.3	2064	22.7	22.1	44.8	47.5	7.8
2. School Type																		
a. New York City	111	19.8	25.2	45.0	44.1	10.8	242	25.2	21.5	55.0	43.8	9.5	695	23.3	23.5	46.8	44.5	8.8
b. Large City	122	17.2	22.1	39.3	53.3	7.4	105	19.0	20.0	39.0	53.3	7.6	426	25.1	25.4	50.5	43.0	6.6
c. Small City—Suburban.	323	15.8	16.4	32.2	58.2	9.6	185	16.2	16.8	33.0	58.4	8.6	771	20.6	20.1	40.7	51.1	8.2
d. Rural	75	13.3	9.3	22.7	68.0	8.0	32	25.0	16.1	40.6	59.4	0.0	172	23.5	17.1	40.6	54.7	4.7
3. Worked as a bookkeeper	186	25.3	26.9	52.2	38.2	9.7	191	29.8	23.6	53.4	36.6	9.9	849	31.7	28.0	59.7	32.6	7.5
a. Less than 6 months	44	15.9	22.7	38.6	52.3	9.1	31	32.3	12.9	45.2	41.9	12.9	156	26.3	21.8	48.1	41.0	10.9
b. 6 months to under 1 year	35	17.1	45.7	62.9	31.4	5.7	31	25.8	22.6	48.4	35.5	16.1	144	24.5	33.6	58.0	32.9	9.1
c. 1 year to under 2 years	46	32.6	17.4	50.0	34.8	15.2	34	32.4	23.5	55.9	32.4	11.8	165	34.5	23.6	58.2	31.5	10.3
d. 2 years or more	58	31.0	24.1	55.2	36.2	8.6	91	28.6	28.6	57.1	38.5	4.4	377	34.7	30.8	65.5	30.2	4.2
4. Worked in non-book. jobs using book. skills	137	25.5	24.8	50.4	42.3	7.3	140	25.7	27.1	52.9	40.7	6.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 30 : Frequency of Office-Store Use Item 57 : Federal Depository Receipts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.1	6.3	13.5	76.9	9.7	564	6.4	7.3	13.7	76.4	9.9	2064	10.2	8.5	18.7	71.2	10.
2. School Type																		
a. New York City	111	10.8	6.3	17.1	66.7	16.2	242	5.0	8.3	13.2	75.6	11.2	695	11.1	9.5	20.6	68.2	11.
b. Large City	122	4.9	6.6	11.5	79.5	9.0	105	5.7	7.6	13.3	73.3	13.3	426	10.6	7.7	18.3	71.1	10.
c. Small City--Suburban.	323	7.1	5.3	12.4	78.6	9.0	185	7.6	5.9	13.5	78.4	8.1	771	9.1	7.5	16.6	73.3	10.
d. Rural	75	5.3	10.7	16.0	80.0	4.0	32	12.5	6.3	18.8	81.3	0.0	172	10.5	10.5	21.0	74.4	4.
3. Worked as a bookkeeper	186	17.2	12.9	30.1	61.8	8.1	191	14.7	14.1	28.8	59.7	11.5	849	19.7	15.2	34.9	54.1	11.
a. Less than 6 months	44	4.5	6.8	11.4	79.5	9.1	31	0.0	16.1	16.1	71.0	12.9	156	5.1	12.2	17.3	67.3	15.
b. 6 months to under 1 year	35	11.4	17.1	28.6	68.6	2.9	31	22.6	0.0	22.6	64.5	12.9	144	14.6	13.2	27.8	59.7	12.
c. 1 year to under 2 years	46	19.6	15.2	34.8	54.4	10.9	34	14.7	26.5	41.2	52.9	5.9	165	18.3	21.2	40.0	49.7	10.
d. 2 years or more	58	29.3	13.8	43.1	48.3	8.6	91	17.6	13.2	30.8	60.4	8.8	377	28.1	14.6	42.7	49.1	8.
4. Worked in non-book. jobs using book. skills	137	6.6	6.6	13.1	76.6	10.2	140	5.0	5.7	10.7	79.3	10.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 31 : Frequency of Office-Store Use Item 58 : Payroll Envelopes or Checks*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	18.1	13.5	31.5	62.4	6.0	564	23.0	14.5	37.5	57.6	4.8	2064	26.2	15.0	41.2	53.4	5.4
2. School Type																		
a. New York City	111	21.6	16.2	37.8	53.2	9.0	242	21.1	17.4	38.4	55.0	6.6	695	26.5	16.7	43.7	50.1	6.8
b. Large City	122	18.0	14.8	32.8	62.3	4.9	105	26.7	15.2	41.9	54.3	3.8	426	30.0	13.8	43.9	51.9	4.2
c. Small City—Suburban.	323	17.3	13.3	30.7	62.5	6.8	185	22.2	11.4	33.5	62.7	3.8	771	24.9	13.2	38.1	56.2	5.7
d. Rural	75	16.0	8.0	24.0	76.0	0.0	32	31.3	9.4	40.6	59.4	0.0	172	24.4	12.8	37.2	62.2	0.6
3. Worked as a bookkeeper	186	34.4	18.8	53.2	43.5	3.2	191	42.4	20.4	62.8	34.5	2.6	849	43.7	18.0	61.7	34.9	3.4
a. Less than 6 months	44	11.4	13.6	25.0	70.5	4.5	31	32.3	19.4	51.6	41.9	6.5	156	25.6	14.1	39.7	52.6	7.7
b. 6 months to under 1 year	35	34.3	31.4	65.7	34.3	0.0	31	38.7	9.7	48.4	41.9	9.7	144	37.5	20.8	58.3	38.2	3.5
c. 1 year to under 2 years	46	34.8	21.7	56.5	39.1	4.3	34	41.2	26.5	67.7	32.4	0.0	165	44.2	20.6	64.8	32.1	3.0
d. 2 years or more	58	56.9	13.8	70.7	25.9	3.4	91	42.9	22.0	64.8	34.1	1.1	377	52.3	17.2	69.5	28.1	2.4
4. Worked in non-book. jobs using book. skills	137	21.2	22.6	43.8	51.1	5.1	140	15.7	18.6	34.3	63.6	2.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 32 : Frequency of Office-Store Use Item 59 : Individual Employee Time Cards	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	20.0	13.3	33.3	61.0	5.5	564	24.1	13.1	37.2	57.9	4.8	2064	27.5	13.6	41.1	54.0	4.9
2. School Type																		
a. New York City	111	18.9	18.9	37.8	55.0	7.2	242	21.9	12.0	33.9	58.7	7.4	695	25.2	14.5	39.7	54.5	5.8
b. Large City	122	19.7	10.7	30.2	65.6	4.1	105	30.5	20.0	50.5	46.7	2.9	426	30.0	13.8	43.9	51.9	4.2
c. Small City—Suburban.	323	19.5	13.3	32.8	60.7	6.5	185	21.6	10.8	32.4	64.3	3.2	771	26.8	13.7	40.6	54.1	5.3
d. Rural	75	24.0	9.3	33.3	64.0	1.3	32	34.4	12.5	46.9	53.1	0.0	172	33.3	8.8	42.1	56.1	1.8
3. Worked as a bookkeeper	186	38.2	16.7	54.8	41.9	3.2	191	35.6	15.7	51.3	45.0	3.7	849	40.3	16.5	56.8	39.8	3.4
a. Less than 6 months	44	25.0	13.6	38.6	56.8	4.5	31	12.9	29.0	41.9	51.6	6.5	156	25.6	18.6	44.2	47.4	8.3
b. 6 months to under 1 year	35	34.3	22.9	57.1	40.0	2.9	31	35.5	6.5	41.9	53.3	6.9	144	34.7	17.4	52.1	44.4	3.5
c. 1 year to under 2 years	46	32.6	17.4	50.0	47.8	2.2	34	38.2	11.8	50.0	47.1	2.9	165	38.8	16.4	55.2	41.2	3.6
d. 2 years or more	58	50.0	17.2	67.2	29.3	3.4	91	41.8	14.3	56.0	41.8	2.2	377	47.5	15.6	63.1	35.3	1.6
4. Worked in non-book. jobs using book. skills	137	17.5	22.6	40.0	56.2	3.6	140	20.7	18.6	39.3	56.4	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 33 : Frequency of Office-Store Use Item 60 : Individual Employee Earning Record*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	12.7	11.6	24.2	68.9	6.8	564	16.5	11.7	28.2	66.7	5.1	2064	19.0	13.0	32.1	62.4	5.6
2. School Type																		
a. New York City	111	10.8	13.5	24.3	66.1	9.0	242	14.5	12.8	27.3	65.7	7.0	695	17.8	14.4	32.2	61.4	6.3
b. Large City	122	14.8	7.4	22.1	73.4	4.9	105	22.9	7.6	30.5	64.8	4.8	426	22.5	10.6	33.1	62.4	4.5
c. Small City-- Suburban.	323	12.7	12.7	25.4	16.6	8.0	185	14.1	12.4	26.5	69.7	3.8	771	18.0	13.2	31.3	62.4	6.4
d. Rural	75	12.0	10.7	22.7	76.0	1.3	32	25.0	12.5	37.5	62.5	0.0	172	9.9	12.8	32.7	65.7	1.7
3. Worked as a bookkeeper	186	28.0	17.7	45.7	48.9	5.4	191	32.5	14.7	47.1	47.6	5.2	849	34.2	16.5	50.6	44.9	4.5
a. Less than 6 months	44	9.1	11.4	20.5	72.7	6.8	31	16.1	29.0	45.2	48.4	6.5	156	13.5	17.3	30.8	59.6	9.6
b. 6 months to under 1 year	35	28.6	22.9	51.4	42.9	5.7	31	32.3	16.1	48.4	46.7	6.5	144	25.7	21.5	47.2	47.9	4.9
c. 1 year to under 2 years	46	30.4	23.9	54.4	41.3	4.3	34	29.4	14.7	44.1	50.0	5.9	165	38.2	18.2	56.4	38.8	4.9
d. 2 years or more	58	41.4	12.1	53.4	41.4	5.2	91	40.7	7.7	48.4	48.4	3.3	377	44.0	12.7	56.8	41.1	2.1
4. Worked in non-book. jobs using book. skills	137	9.5	16.8	26.3	67.9	5.8	140	13.6	17.1	30.7	65.7	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 34 : Frequency of Office-Store Use Item 61 : Payroll Change Sheet and/or Requisition Form*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.0	8.6	15.5	75.6	8.9	564	9.9	7.8	17.7	75.2	7.1	2064	11.9	10.2	22.1	70.0	7.8
2. School Type																		
a. New York City	111	6.3	12.6	18.9	69.4	11.7	242	9.9	10.7	20.7	70.7	8.7	695	11.1	11.5	22.6	68.3	9.1
b. Large City	122	10.7	8.2	18.9	73.8	7.4	105	9.5	6.7	16.2	77.1	6.7	426	13.8	11.3	25.1	67.4	7.5
c. Small City--Suburban	323	5.6	7.1	12.7	77.4	9.9	185	9.7	3.8	13.5	80.5	5.9	771	11.2	8.0	19.2	72.9	7.9
d. Rural	75	8.0	9.3	17.3	80.0	2.7	32	12.5	12.5	25.0	71.9	3.1	172	14.0	12.2	26.2	70.9	2.9
3. Worked as a bookkeeper	186	15.1	15.6	30.6	60.2	9.1	191	20.9	9.9	31.0	61.3	7.9	849	22.6	14.3	36.9	55.0	8.1
a. Less than 6 months	44	2.3	11.4	13.6	77.3	9.1	31	6.5	9.7	16.1	67.7	16.1	156	7.7	12.8	20.5	67.3	12.2
b. 6 months to under 1 year	35	22.9	8.6	31.4	57.1	11.4	31	16.1	9.7	25.8	58.1	16.1	144	20.8	9.7	30.6	60.4	9.0
c. 1 year to under 2 years	46	13.0	23.9	37.0	52.2	10.9	34	20.6	14.7	35.3	64.7	0.0	165	20.6	20.0	40.6	52.1	7.3
d. 2 years or more	58	22.4	15.2	37.9	55.2	6.9	91	28.6	6.6	35.2	59.3	5.5	377	30.0	13.3	43.2	49.9	6.9
4. Worked in non-book. jobs using book. skills	137	8.0	10.2	18.2	75.9	5.8	140	6.4	10.7	17.1	75.7	7.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 35 : Frequency of Office-Store Use Item 62 : Application Form for Social Security Number*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.5	16.8	22.3	68.3	9.4	564	6.7	21.3	28.0	64.7	7.1	2064	9.2	22.1	31.2	60.8	8.
2. School Type																		
a. New York City	111	4.5	18.0	22.5	64.9	12.6	242	6.2	25.6	31.8	59.9	8.3	695	10.1	25.2	35.3	56.4	8.
b. Large City	122	8.2	16.4	24.6	66.4	9.0	105	6.7	23.8	30.5	64.8	4.8	426	9.9	21.4	31.3	60.6	8.
c. Small City—Suburban.	323	4.0	15.5	19.5	70.3	10.2	185	5.9	14.6	20.5	71.4	8.1	771	7.3	19.8	27.1	64.2	8.
d. Rural	75	9.3	21.3	30.7	68.0	1.3	32	16.1	19.4	35.5	64.5	0.0	172	12.4	21.2	33.5	63.5	2.
3. Worked as a bookkeeper	186	12.4	22.0	34.4	56.5	9.1	191	12.0	28.8	40.8	51.8	6.8	849	16.4	28.0	44.4	48.6	6.
a. Less than 6 months	44	4.5	18.2	22.7	68.2	9.1	31	9.7	16.1	25.8	67.7	6.5	156	6.4	21.8	28.2	61.5	10.
b. 6 months to under 1 year	35	11.4	20.0	31.4	54.3	14.3	31	10.0	30.0	40.0	43.3	16.7	144	11.8	26.4	38.2	52.1	9.
c. 1 year to under 2 years	46	13.0	23.9	37.0	58.7	4.3	34	17.6	38.2	55.9	44.1	0.0	165	17.0	35.2	52.1	43.0	4.
d. 2 years or more	58	17.2	25.9	43.1	46.6	10.3	91	14.3	28.6	42.9	52.7	4.4	377	22.3	27.9	50.3	44.7	5.
4. Worked in non-book. jobs using book. skills	137	3.6	24.8	28.5	65.0	6.6	140	7.1	27.9	35.0	57.1	7.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 36 : Frequency of Office-Store Use Item 63 : Withholding Statement Form W - 2*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	10.0	18.7	28.7	63.1	8.2	564	9.8	25.5	35.3	55.9	8.9	2064	14.6	24.3	38.9	53.4	7.7
2. School Type																		
a. New York City	111	11.7	19.8	31.5	56.8	11.7	242	10.7	25.2	36.0	52.9	11.2	695	15.8	25.6	41.4	49.8	8.8
b. Large City	122	13.1	17.2	30.2	63.9	5.7	105	11.4	31.4	42.9	48.6	8.6	426	17.1	23.7	40.8	51.4	7.7
c. Small City—Suburban.	323	8.4	20.1	28.5	62.2	9.3	185	5.4	23.2	28.6	64.3	7.0	771	12.1	23.7	35.8	56.4	7.8
d. Rural	75	9.3	13.3	22.7	74.7	2.7	32	21.9	21.9	43.8	53.1	3.1	172	15.3	22.9	38.2	60.0	2.4
3. Worked as a bookkeeper	186	22.0	20.9	43.0	50.5	6.5	191	19.8	34.6	54.5	39.8	5.8	849	26.7	28.5	55.2	39.3	5.3
a. Less than 6 months	44	9.1	15.9	25.0	70.5	4.5	31	9.7	16.1	25.8	67.7	6.5	156	11.5	27.6	39.1	53.8	7.1
b. 6 months to under 1 year	35	20.0	25.7	45.7	48.6	5.7	31	16.1	29.0	45.2	38.7	16.1	144	20.8	30.6	51.4	43.1	5.6
c. 1 year to under 2 years	46	21.7	15.2	37.0	56.5	6.5	34	20.6	29.4	50.0	47.1	2.9	165	25.5	30.3	55.8	36.4	7.9
d. 2 years or more	58	34.5	29.3	63.8	27.6	8.6	91	25.3	31.9	57.1	37.4	5.5	377	36.4	26.6	63.0	33.0	4.0
4. Worked in non-book. jobs using book. skills	137	8.8	27.7	36.5	56.2	7.3	140	7.1	31.4	38.6	49.3	12.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 37 : Frequency of Office-Store Use Item 64 : Federal or State Income Tax Return Forms*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.7	12.4	19.0	71.6	9.4	564	7.1	17.2	24.3	67.9	7.8	2064	11.1	18.0	29.2	62.9	7.
2. School Type																		
a. New York City	111	3.6	11.7	15.3	71.2	13.5	242	9.1	14.5	23.6	65.7	10.7	695	11.1	18.4	29.5	60.9	9.
b. Large City	122	9.0	11.5	20.5	72.1	7.4	105	5.7	25.7	31.4	61.0	7.6	426	13.4	19.0	32.4	60.3	7.
c. Small City—Suburban.	323	6.8	13.0	19.8	69.7	10.5	185	5.4	14.6	20.0	74.6	5.4	771	9.9	17.3	27.1	64.9	8.
d. Rural	75	6.7	12.0	18.7	80.0	1.3	32	6.3	25.0	31.3	68.8	0.0	172	11.6	17.4	29.1	69.2	1.
3. Worked as a bookkeeper	186	15.1	16.1	31.2	59.7	9.1	191	13.6	24.1	37.7	55.5	6.8	849	20.1	22.9	43.0	50.6	6.
a. Less than 6 months	44	6.8	11.4	18.2	70.5	11.4	31	6.5	25.8	32.3	64.5	3.2	156	7.1	19.2	26.3	62.8	10.
b. 6 months to under 1 year	35	14.3	20.0	34.3	54.3	11.4	31	9.7	22.6	32.3	54.8	12.9	144	16.0	25.0	41.0	52.1	6.
c. 1 year to under 2 years	46	6.5	23.9	30.4	63.0	6.5	34	14.7	26.5	41.2	55.9	2.9	165	17.6	27.3	44.8	49.1	6.
d. 2 years or more	58	29.3	15.5	44.8	46.6	8.6	91	17.6	19.8	37.4	58.2	4.4	377	28.4	21.2	49.6	46.4	4.
4. Worked in non-book. jobs using book. skills	137	5.1	16.1	21.2	70.8	8.0	140	5.7	23.6	29.3	63.6	7.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 38 : Frequency of Office-Store Use Item 65 : Reconciliation of Income Tax Withheld From Wages Form W - 3*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.0	5.1	9.0	78.6	12.4	564	3.5	9.2	12.7	75.9	11.3	2064	6.7	9.4	16.0	72.4	11.5
2. School Type																		
a. New York City	111	0.0	5.4	5.4	76.6	18.0	242	1.2	7.0	8.3	77.7	14.0	695	5.2	8.3	13.5	72.4	14.1
b. Large City	122	7.4	4.1	11.5	74.6	13.9	105	4.8	15.2	20.0	66.7	13.3	426	8.0	12.0	20.0	68.3	11.7
c. Small City—Suburban	323	3.7	5.6	9.3	78.9	11.8	185	4.9	7.6	12.4	79.5	8.1	771	6.9	8.9	15.8	73.8	10.4
d. Rural	75	5.3	4.0	9.3	86.7	4.0	32	9.4	15.6	25.0	71.9	3.1	172	8.7	8.7	17.4	76.7	5.8
3. Worked as a bookkeeper	186	10.2	6.5	16.7	70.4	12.9	191	7.9	16.8	24.6	61.3	14.1	849	13.5	14.1	27.7	61.4	10.9
a. Less than 6 months	44	4.5	6.8	11.4	77.3	11.4	31	9.7	9.7	19.4	67.7	12.9	156	5.1	6.4	11.5	74.4	14.1
b. 6 months to under 1 year	35	5.7	14.3	20.0	68.6	11.4	31	9.7	19.4	29.0	54.8	16.1	144	7.6	18.1	25.7	65.3	9.0
c. 1 year to under 2 years	46	4.3	4.3	8.7	76.1	15.2	34	5.9	23.5	29.4	58.8	11.8	165	13.3	13.9	27.3	60.6	12.1
d. 2 years or more	58	22.4	6.9	29.3	58.6	12.1	91	7.7	15.4	23.1	64.8	12.1	377	19.4	16.4	35.8	55.2	9.0
4. Worked in non-book. jobs using book. skills	137	3.6	8.0	11.7	75.9	12.4	140	2.1	10.0	12.1	76.4	11.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 39 :
Frequency of Office-Store Use
Item 66 :

Employer's Quarterly Federal Tax Return Form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.3	7.0	11.3	80.2	8.6	564	4.6	6.7	11.3	80.3	8.3	2064	8.1	9.5	17.6	74.3	8.1
2. School Type																		
a. New York City	111	1.8	8.1	9.9	78.4	11.7	242	3.7	6.2	9.9	78.5	11.6	695	7.9	9.6	17.6	72.8	9.6
b. Large City	122	7.4	7.4	14.8	78.7	6.6	105	4.8	8.6	13.3	77.1	9.5	426	10.1	11.3	21.4	70.9	7.7
c. Small City—Suburban	323	4.3	6.5	10.8	80.2	9.0	185	5.4	4.9	10.2	84.9	4.9	771	7.3	8.3	15.6	76.5	7.9
d. Rural	75	2.7	6.7	9.3	85.3	5.3	32	6.3	15.6	21.9	78.1	0.0	172	8.1	9.9	18.0	78.5	3.5
3. Worked as a bookkeeper	186	11.8	13.4	25.3	66.1	8.6	191	11.0	13.6	24.6	67.5	7.9	849	16.5	16.1	32.6	60.5	6.8
a. Less than 6 months	44	2.3	11.4	13.6	77.3	9.1	31	3.2	12.9	16.1	74.2	9.7	156	3.8	13.5	17.3	71.2	11.5
b. 6 months to under 1 year	35	11.4	17.1	28.6	65.7	5.7	31	12.9	12.9	25.8	67.7	6.5	144	11.8	18.1	29.9	64.6	5.6
c. 1 year to under 2 years	46	6.5	13.0	19.6	71.7	8.7	34	11.8	17.6	29.4	61.8	8.8	165	17.0	15.8	32.7	58.8	8.5
d. 2 years or more	58	22.4	13.8	36.2	55.2	8.6	91	13.2	13.2	26.4	67.0	6.6	377	23.1	17.0	40.1	55.4	4.5
4. Worked in non-book. jobs using book. skills	137	2.2	5.8	8.0	86.0	5.8	140	2.9	6.4	9.3	82.1	8.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 40 : Frequency of Office-Store Use Item 67 : Inventory Sheets*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	11.7	19.8	31.5	62.1	6.3	564	10.5	16.1	26.6	68.3	5.1	2064	15.1	22.2	37.4	57.1	5.5
2. School Type																		
a. New York City	111	7.2	18.9	26.1	64.9	9.0	242	6.2	14.0	20.2	72.3	7.4	695	10.6	19.6	30.2	63.2	6.6
b. Large City	122	17.2	20.5	37.7	57.4	4.9	105	15.2	21.0	36.2	60.0	3.8	426	21.1	24.6	45.7	49.3	4.9
c. Small City—Suburban	323	9.6	21.4	31.0	62.2	6.9	185	12.4	16.8	29.2	67.0	3.8	771	14.5	24.1	38.7	55.8	5.6
d. Rural	75	18.7	13.3	32.0	65.3	2.7	32	15.6	12.5	28.1	71.9	0.0	172	20.9	18.6	39.5	58.1	2.3
3. Worked as a bookkeeper	186	23.7	27.4	51.1	44.6	4.3	191	17.8	27.2	45.0	51.8	3.1	849	25.2	31.1	56.3	40.5	3.2
a. Less than 6 months	44	22.7	13.6	36.4	56.8	6.8	31	12.9	25.8	38.7	58.1	3.2	156	21.2	23.7	44.9	48.7	6.4
b. 6 months to under 1 year	35	14.3	34.3	48.6	48.6	2.9	31	16.1	25.8	41.9	48.4	9.7	144	19.4	33.3	52.8	43.8	3.5
c. 1 year to under 2 years	46	23.9	21.7	45.7	50.0	4.3	34	20.6	38.2	58.8	41.2	0.0	165	25.5	35.8	61.2	36.4	2.4
d. 2 years or more	58	29.3	36.2	65.5	31.0	3.4	91	20.9	23.1	44.0	53.8	2.2	377	28.6	30.8	59.4	38.2	2.4
4. Worked in non-book. jobs using book. skills	137	16.1	26.3	42.3	52.6	5.1	140	10.7	18.6	29.3	66.4	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 41 : Frequency of Office-Store Use Item 68 : Stock card for perpetual inventory record*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.1	8.7	15.8	75.4	8.7	564	5.7	8.0	13.7	78.4	8.0	2064	8.9	11.3	20.2	71.9	7.9
2. School Type																		
a. New York City	111	2.7	9.0	11.7	77.5	10.8	242	3.7	6.6	10.3	81.0	8.7	695	6.0	10.2	16.3	76.0	7.8
b. Large City	122	12.3	11.5	23.8	69.7	6.6	105	5.7	10.5	16.2	75.2	8.6	426	11.0	13.8	24.8	68.1	7.0
c. Small City--Suburban	323	7.7	8.7	16.4	74.6	9.0	185	7.6	8.6	16.2	76.8	7.0	771	10.2	11.4	21.7	69.6	8.7
d. Rural	75	2.7	4.0	6.7	85.3	8.0	32	9.4	6.3	15.6	78.1	6.3	172	8.8	8.8	17.6	75.3	7.6
3. Worked as a bookkeeper	186	14.0	11.3	25.3	65.1	9.7	191	10.0	9.4	19.4	71.2	9.4	849	14.7	15.0	29.7	62.4	7.8
a. Less than 6 months	44	11.4	11.4	22.7	70.5	6.8	31	9.7	9.7	19.4	67.7	12.9	156	11.5	12.8	24.4	66.7	9.0
b. 6 months to under 1 year	35	11.4	8.6	20.0	74.3	5.7	31	12.9	9.7	22.6	71.0	6.5	144	10.4	13.2	23.6	68.8	7.6
c. 1 year to under 2 years	46	15.2	65.0	21.7	60.9	17.4	34	5.9	11.8	17.6	70.6	11.8	165	13.9	20.0	33.9	57.0	9.1
d. 2 years or more	58	13.8	17.2	31.0	60.3	8.6	91	12.1	11.0	23.1	70.3	6.6	377	17.0	14.9	31.9	61.4	6.6
4. Worked in non-book. jobs using book. skills	137	13.1	14.6	27.7	66.4	5.8	140	5.0	12.1	17.1	76.4	6.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 42 : Frequency of Office-Store Use Item 69 : Blank forms for financial statements	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.6	5.9	10.5	80.3	9.2	564	5.0	11.5	16.5	76.6	6.9	2064	9.0	12.4	21.4	70.6	7.
2. School Type																		
a. New York City	111	2.7	8.1	10.8	77.5	11.7	242	3.7	12.4	16.1	76.4	7.4	695	8.1	14.0	22.0	69.6	8.
b. Large City	122	5.7	7.4	13.1	76.7	8.2	105	3.8	14.3	18.1	74.3	7.6	426	11.7	14.1	25.8	66.9	7.
c. Small City--Suburban.	323	5.0	4.6	9.6	81.1	9.3	185	5.9	9.7	15.7	77.8	6.5	771	8.2	9.9	18.0	73.4	8.
d. Rural	75	4.0	5.3	9.3	84.0	6.7	32	12.5	6.3	18.6	78.1	3.1	172	9.9	13.4	23.3	71.5	5.
3. Worked as a bookkeeper	186	11.3	12.9	24.2	66.7	9.1	191	11.0	18.3	29.3	62.8	7.9	849	17.9	20.0	37.9	55.0	7.
a. Less than 6 months	44	45.0	2.3	6.8	86.4	6.8	31	9.7	12.9	22.6	67.7	9.7	156	8.3	12.2	20.5	68.6	10.
b. 6 months to under 1 year	35	5.7	17.1	22.9	68.6	8.6	31	12.9	12.9	25.8	64.5	9.7	144	11.8	18.1	29.9	51.4	25.
c. 1 year to under 2 years	46	17.4	13.0	30.4	56.5	13.0	34	14.7	26.5	41.2	52.9	5.9	165	20.6	23.0	43.6	48.5	7.
d. 2 years or more	58	15.5	19.0	34.5	56.9	29.3	91	11.0	17.6	28.6	64.8	6.6	377	22.8	22.3	45.1	49.6	5.
4. Worked in non-book. jobs using book. skills	137	5.8	5.8	11.7	79.6	8.8	140	3.6	15.0	18.6	75.7	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 43 : Frequency of Office-Store Use Item 70 : Purchase Journal (one money column)**	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.0	2.5	6.5	69.6	23.6	564	3.2	3.9	7.1	68.3	24.6	2064	6.1	6.5	12.5	63.9	23.6
2. School Type																		
a. New York City	111	4.5	0.9	5.4	61.3	33.3	242	2.1	2.9	5.0	63.2	31.8	695	6.5	5.6	12.1	59.1	28.8
b. Large City	122	4.1	3.3	7.4	62.3	30.3	105	4.8	6.7	11.4	63.8	24.8	426	6.8	7.7	14.5	58.9	26.5
c. Small City—Suburban.	323	3.7	2.2	5.9	72.8	21.4	185	3.8	3.2	7.0	74.6	18.4	771	5.3	5.8	11.2	68.0	20.9
d. Rural	75	4.0	5.3	9.3	80.0	8.0	32	3.1	6.3	9.4	84.4	6.3	172	5.9	9.4	15.3	77.1	7.6
3. Worked as a bookkeeper	186	9.7	4.3	13.9	57.5	28.0	191	7.9	8.4	16.2	53.9	30.0	849	12.7	12.5	25.2	49.0	25.7
a. Less than 6 months	44	4.7	0.0	4.7	65.1	30.2	31	6.5	12.9	19.4	54.8	25.8	156	5.1	10.3	15.4	57.0	26.9
b. 6 months to under 1 year	35	8.6	2.9	11.4	60.0	28.6	31	3.2	9.7	12.9	58.1	29.0	144	9.0	13.9	22.9	51.4	25.7
c. 1 year to under 2 years	46	10.9	13.0	23.9	52.2	23.9	34	8.8	8.8	17.6	61.8	20.6	165	12.1	14.5	26.7	49.1	24.2
d. 2 years or more	58	12.1	1.7	13.8	56.9	29.3	91	8.8	6.6	15.4	50.5	34.1	377	17.2	11.9	29.2	44.8	26.0
4. Worked in non-book. jobs using book. skills	137	2.9	3.6	6.6	67.2	26.3	140	2.1	3.6	5.7	71.4	22.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 44 : Frequency of Office-Store Use Item 71 : Columnar Purchases Journal* (several money columns)	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.1	4.0	8.1	84.6	7.3	564	5.0	6.7	11.7	83.5	4.8	2064	8.3	8.7	17.1	77.0	6.0
2. School Type																		
a. New York City	111	2.7	2.7	5.4	84.7	9.9	242	4.5	4.5	9.1	85.1	5.8	695	8.2	8.3	16.5	76.7	6.8
b. Large City	122	7.4	4.1	11.5	82.8	5.7	105	5.7	11.4	17.1	79.0	3.8	426	11.0	10.6	21.6	73.9	4.5
c. Small City—Suburban.	323	3.7	4.3	8.0	83.6	8.4	185	5.4	7.6	13.0	83.2	3.8	771	7.3	8.3	15.6	77.6	6.9
d. Rural	75	2.7	4.0	6.7	92.0	1.3	32	3.1	3.1	6.3	87.5	6.3	172	7.0	7.6	14.5	83.1	2.3
3. Worked as a bookkeeper	186	12.9	9.7	22.6	69.4	8.1	191	14.1	14.1	28.3	66.0	5.8	849	18.5	16.8	35.3	58.4	6.2
a. Less than 6 months	44	0.0	13.6	13.6	77.3	9.1	31	9.7	6.5	16.1	71.0	12.9	156	6.4	13.5	19.9	69.9	10.3
b. 6 months to under 1 year	35	17.1	8.6	25.7	62.9	11.4	31	9.7	12.9	21.0	67.7	9.7	144	11.8	18.8	30.6	61.1	8.3
c. 1 year to under 2 years	46	13.0	8.7	21.7	73.9	4.3	34	8.8	11.8	20.6	76.5	2.9	165	17.0	13.9	30.9	63.6	5.5
d. 2 years or more	58	20.7	8.6	29.3	63.8	6.9	91	18.7	18.7	37.4	58.2	4.4	377	26.3	18.8	45.1	50.1	4.8
4. Worked in non-book. jobs using book. skills	137	1.5	4.4	5.8	91.2	2.9	140	0.0	6.4	6.4	90.7	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 45 : Frequency of Office-Store Use Item 72 : Sales Journal* (one money column)	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	3.6	8.6	84.5	7.0	564	4.6	5.7	10.3	84.4	5.3	2064	8.5	7.8	16.4	77.8	5.9
2. School Type																		
a. New York City	111	5.4	1.8	7.2	83.8	9.0	242	2.9	5.0	7.9	85.1	7.0	695	8.3	7.3	15.7	77.7	6.6
b. Large City	122	6.6	4.9	11.5	82.8	5.7	105	11.4	8.6	20.0	76.2	3.8	426	12.0	10.3	22.3	73.0	4.7
c. Small City—Suburban	323	4.3	3.4	7.7	84.2	8.0	185	3.2	4.9	8.1	88.1	3.8	771	7.3	7.0	14.3	79.1	6.6
d. Rural	75	4.0	5.3	9.3	89.3	1.3	32	3.1	6.3	9.4	84.4	6.3	172	6.4	7.6	14.0	83.7	2.3
3. Worked as a bookkeeper	186	15.6	6.9	22.6	69.9	7.5	191	12.6	11.5	24.0	69.1	6.8	849	19.0	14.0	33.0	61.0	6.0
a. Less than 6 months	44	9.1	0.0	9.1	81.8	9.1	31	9.7	12.9	22.6	64.5	12.9	156	8.3	8.3	16.7	72.4	10.9
b. 6 months to under 1 year	35	11.4	11.4	22.9	68.6	8.6	31	12.9	9.7	22.6	64.5	12.9	144	16.0	14.6	30.6	62.5	6.9
c. 1 year to under 2 years	46	19.6	6.5	26.1	69.7	4.3	34	14.7	8.8	23.5	73.5	2.9	165	21.2	12.1	33.3	63.0	3.6
d. 2 years or more	58	20.7	8.6	29.3	62.1	8.6	91	13.2	12.1	25.3	69.2	5.5	377	23.6	16.7	40.3	54.1	5.6
4. Worked in non-book. jobs using book. skills	137	1.5	6.6	8.0	89.8	2.2	140	1.4	5.0	6.4	91.4	2.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 46: Frequency of Office-Store Use Item 73: Columnar Sales Journal* (several money columns)	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	4.1	9.0	84.2	6.8	564	5.0	5.3	10.3	84.4	5.3	2064	8.8	7.4	16.2	77.9	5.9
2. School Type																		
a. New York City	111	2.7	1.8	4.5	86.5	9.0	242	2.9	4.5	7.4	86.0	6.6	695	8.3	6.9	15.3	78.4	6.3
b. Large City	122	5.7	5.7	11.5	81.9	6.6	105	5.7	9.5	15.2	79.0	5.7	426	11.7	8.9	20.6	74.2	5.2
c. Small City--Suburban	323	5.9	4.3	10.2	82.4	7.4	185	6.5	4.9	11.4	85.4	3.2	771	7.9	6.9	14.8	78.5	6.7
d. Rural	75	2.7	4.0	6.7	92.0	1.3	32	9.4	0.0	9.4	84.4	6.3	172	7.6	7.6	15.1	82.6	2.3
3. Worked as a bookkeeper	186	14.5	10.8	25.3	68.8	5.9	191	14.7	11.5	26.2	67.0	6.8	849	19.8	13.4	33.2	60.8	6.0
a. Less than 6 months	44	2.3	9.1	11.4	79.5	9.1	31	3.2	9.7	12.9	74.2	12.9	156	7.1	9.6	16.7	72.4	10.9
b. 6 months to under 1 year	35	14.3	20.0	34.3	60.0	5.7	31	6.5	9.7	16.1	74.2	9.7	144	13.9	16.7	30.6	63.2	6.3
c. 1 year to under 2 years	46	10.9	4.3	15.2	82.6	2.2	34	14.7	14.7	29.4	64.7	5.9	165	19.4	9.7	29.1	66.1	4.8
d. 2 years or more	58	27.6	10.3	37.9	55.2	6.9	91	20.9	12.1	33.0	61.5	5.5	377	27.1	15.1	42.2	52.5	5.3
4. Worked in non-book. jobs using book. skills	137	2.9	2.9	5.8	90.5	3.6	140	0.0	5.0	5.0	92.9	2.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 47 : Frequency of Office-Store Use Item 74 : Sales Returns and Allowances Journal*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.2	3.0	6.2	86.4	7.5	564	5.0	4.6	9.6	85.6	4.8	2064	6.8	6.1	12.8	81.0	6.2
2. School Type																		
a. New York City	111	4.5	2.1	7.2	82.9	9.9	242	2.9	3.7	6.6	87.2	6.2	695	7.8	6.0	13.8	79.3	6.9
b. Large City	122	2.5	2.5	4.9	91.0	4.1	105	9.5	8.6	18.1	78.1	3.8	426	8.5	8.7	17.2	78.4	4.5
c. Small City—Suburban	323	3.4	3.7	7.1	83.9	9.0	185	4.9	2.7	7.6	88.6	3.8	771	5.4	4.7	10.1	82.5	7.4
d. Rural	75	1.3	1.3	2.7	94.7	2.7	32	6.3	9.4	15.6	81.3	3.1	172	4.7	5.8	10.5	87.2	2.3
3. Worked as a bookkeeper	186	10.2	7.5	17.7	73.7	8.6	191	13.6	8.9	22.5	72.3	5.2	849	15.1	11.3	26.4	67.0	6.6
a. Less than 6 months	44	2.3	4.5	6.8	81.8	11.4	31	3.2	9.7	12.9	74.2	12.9	156	6.4	7.7	14.1	74.4	11.5
b. 6 months to under 1 year	35	8.6	8.6	17.1	71.4	11.4	31	12.9	9.7	22.6	71.0	6.5	144	11.1	14.6	25.7	66.7	7.6
c. 1 year to under 2 years	46	8.7	8.7	17.4	76.1	6.5	34	14.7	11.8	26.5	70.6	2.9	165	13.9	10.3	24.2	70.3	5.5
d. 2 years or more	58	19.0	8.6	27.6	65.5	6.9	91	17.6	6.6	24.2	71.4	4.4	377	20.7	11.9	32.6	61.8	5.6
4. Worked in non-book. jobs using book. skills	137	.7	2.9	3.6	92.7	3.6	140	1.4	5.0	6.4	90.7	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 48 :
Frequency of
Office-Store Use
Item 75 :

Purchases, Returns and Allowances Journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.4	4.4	6.8	85.4	7.8	564	3.7	4.4	8.1	86.5	5.3	2064	5.7	6.9	12.6	81.0	6.5
2. School Type																		
a. New York City	111	2.7	5.4	8.1	82.0	9.9	242	2.5	3.3	5.8	87.6	6.6	695	6.6	6.8	13.4	79.9	6.8
b. Large City	122	2.5	4.1	6.6	87.7	5.7	105	8.6	5.7	14.3	81.0	4.8	426	8.2	8.7	16.9	77.9	5.2
c. Small City--Suburban	323	2.5	3.7	6.2	84.5	9.3	185	2.7	5.4	8.1	88.1	3.8	771	3.9	5.6	9.5	82.6	7.9
d. Rural	75	1.3	6.7	8.0	90.7	1.3	32	3.1	3.1	6.3	87.5	6.3	172	3.5	9.3	12.8	84.3	2.9
3. Worked as a bookkeeper	186	8.1	11.8	19.9	70.4	9.7	191	10.0	10.5	20.4	73.3	6.3	849	12.5	13.9	26.4	66.1	7.5
a. Less than 6 months	44	2.3	6.8	9.1	77.3	13.6	31	3.2	9.7	12.9	74.2	12.9	156	5.8	9.0	14.7	73.1	12.2
b. 6 months to under 1 year	35	2.9	17.1	20.0	68.6	11.4	31	6.5	6.5	12.9	77.4	9.7	144	10.4	13.9	24.3	68.1	7.6
c. 1 year to under 2 years	46	10.9	15.2	26.1	67.4	6.5	34	2.9	17.6	20.6	76.5	2.9	165	9.7	15.2	43.6	51.5	4.8
d. 2 years or more	58	13.8	10.3	24.1	67.2	8.6	91	15.4	9.9	25.3	69.2	5.5	377	16.7	15.4	32.1	60.7	7.2
4. Worked in non-book. jobs using book. skills	137	0.0	3.6	3.6	92.7	3.6	140	1.4	2.9	4.3	93.1	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 49 :
Frequency of
Office-Store Use
Item 76 :

Columnar Cash
Receipts Journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.0	5.9	11.9	81.1	7.0	564	9.2	5.9	15.1	79.1	5.9	2064	13.0	7.8	20.7	72.9	6.4
2. School Type																		
a. New York City	111	5.4	4.5	9.9	81.1	9.0	242	7.4	6.6	14.0	79.3	6.6	695	13.5	7.8	21.3	71.9	6.8
b. Large City	122	6.6	7.4	13.9	81.9	4.1	105	10.5	10.5	21.0	71.4	7.6	426	16.4	9.2	25.6	68.8	5.6
c. Small City—Suburban	323	5.9	5.6	11.5	80.5	8.0	185	10.8	2.7	13.5	82.2	4.3	771	10.6	7.0	17.6	75.2	7.1
d. Rural	75	6.7	6.7	13.3	82.7	4.0	32	9.4	3.1	12.5	84.4	3.1	172	12.8	7.6	20.3	76.2	3.5
3. Worked as a bookkeeper	186	19.4	15.6	34.9	58.1	6.9	191	23.0	12.6	35.6	57.1	7.3	849	28.5	14.8	43.3	49.8	6.8
a. Less than 6 months	44	6.8	18.2	25.0	63.6	11.4	31	12.9	19.4	32.3	58.1	9.7	156	10.9	16.7	27.6	61.5	10.9
b. 6 months to under 1 year	35	11.4	22.9	34.3	54.3	11.4	31	16.1	9.7	25.8	64.5	9.7	144	16.0	22.2	38.2	52.8	9.0
c. 1 year to under 2 years	46	21.7	15.2	37.0	60.9	2.2	34	29.4	17.6	47.1	50.0	2.9	165	28.5	15.2	43.6	51.5	4.8
d. 2 years or more	58	32.8	8.6	41.4	53.4	5.2	91	25.3	9.9	35.2	57.1	7.7	377	40.1	10.9	50.9	43.2	5.8
4. Worked in non-book. jobs using book. skills	137	1.5	5.1	6.6	89.8	3.6	140	4.3	5.0	9.3	86.4	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 50 : Frequency of Office-Store Use
Item 77 : Columnar Cash Payments Journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.2	5.4	11.6	81.6	6.8	564	8.2	6.7	14.9	79.4	5.7	2064	12.8	7.6	20.4	73.4	6.2
2. School Type																		
a. New York City	111	6.3	5.4	11.7	79.3	9.0	242	6.6	6.8	10.8	80.6	6.6	695	13.8	7.1	20.9	72.4	6.8
b. Large City	122	6.6	6.6	13.1	82.8	4.1	105	10.5	10.5	21.0	71.4	7.6	426	14.8	8.7	23.5	70.9	5.6
c. Small City--Suburban	323	6.2	5.6	11.8	80.5	7.7	185	9.2	5.4	14.6	81.6	3.8	771	11.0	7.9	18.9	74.4	6.6
d. Rural	75	5.3	2.7	8.0	88.0	4.0	32	6.3	6.3	12.5	84.4	3.1	172	12.2	5.2	17.4	79.7	2.9
3. Worked as a bookkeeper	186	19.9	13.4	33.3	60.2	6.5	191	21.5	14.7	36.1	57.1	6.8	849	29.1	14.6	43.7	50.1	6.2
a. Less than 6 months	44	4.5	13.6	18.2	70.5	11.4	31	6.5	22.6	29.0	61.3	9.7	156	9.0	14.7	23.7	66.0	10.3
b. 6 months to under 1 year	35	17.1	20.0	37.1	51.4	11.4	31	19.4	19.4	38.7	53.3	9.7	144	20.1	19.4	39.6	52.8	7.6
c. 1 year to under 2 years	46	23.9	13.0	37.0	60.9	2.2	34	23.5	23.5	47.1	50.0	2.9	165	29.1	15.8	44.8	50.9	4.2
d. 2 years or more	58	31.0	8.6	39.7	56.9	3.4	91	26.4	9.9	36.3	57.1	6.6	377	40.6	11.7	52.3	42.2	5.6
4. Worked in non-book. jobs using book. skills	137	1.5	5.1	6.6	89.8	3.6	140	2.9	5.0	7.9	87.9	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 51 : Frequency of Office-Store Use Item 78 : Two-Column General Journal*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.1	5.5	10.6	82.3	7.1	564	6.2	8.3	14.5	80.9	4.6	2064	10.1	9.9	20.0	74.1	5.
2. School Type																		
a. New York City	111	3.6	2.7	6.3	83.8	9.9	242	4.1	6.6	10.7	82.6	6.6	695	8.9	9.4	18.3	75.0	6.
b. Large City	122	7.4	5.7	13.1	81.1	5.7	105	10.5	13.3	23.8	72.4	3.8	426	12.8	11.3	26.1	68.5	5.
c. Small City--Suburban	323	5.0	6.5	11.5	81.1	7.4	185	7.0	7.0	14.1	82.7	3.2	771	9.1	9.1	18.2	75.6	6.
d. Rural	75	4.0	5.3	9.3	86.7	4.0	32	3.1	12.5	15.6	84.4	0.0	172	9.9	9.9	19.8	77.9	2.
3. Worked as a bookkeeper	186	15.6	14.5	30.1	61.8	8.1	191	17.3	19.4	36.6	58.6	4.7	849	23.1	19.2	42.3	51.7	6.
a. Less than 6 months	44	2.3	15.9	18.2	70.5	11.4	31	3.2	25.8	29.0	61.3	9.7	156	6.4	17.9	24.4	64.1	11.
b. 6 months to under 1 year	35	14.3	22.9	37.1	57.1	5.7	31	19.4	19.4	38.7	53.3	9.7	144	16.7	27.1	43.8	50.0	6.
c. 1 year to under 2 years	46	13.0	10.9	23.9	67.4	8.7	34	14.7	20.6	35.3	64.7	0.0	165	23.0	16.4	39.4	55.2	5.
d. 2 years or more	58	27.6	12.1	39.7	53.4	6.9	91	22.0	17.6	39.6	56.0	4.4	377	31.8	18.6	50.4	44.8	4.
4. Worked in non-book. jobs using book. skills	137	2.2	3.6	5.8	92.0	2.2	140	1.4	5.7	7.1	90.0	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 52 : Frequency of Office-Store Use Item 79 : Columnar General Journal (more than one debit and one credit column)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.6	4.1	8.7	84.5	6.8	564	5.1	6.7	11.8	83.3	4.8	2064	7.6	8.1	15.7	78.1	6.2
2. School Type																		
a. New York City	111	5.4	2.7	8.1	82.0	9.9	242	4.5	5.4	9.9	83.9	6.2	695	7.8	7.8	15.5	77.7	6.8
b. Large City	122	7.4	4.1	11.5	83.6	4.9	105	6.7	9.5	16.2	78.1	5.7	426	10.6	9.4	20.0	74.2	5.9
c. Small City—Suburban.	323	3.7	5.0	8.7	83.9	7.4	185	4.9	6.5	11.4	85.4	3.2	771	6.2	7.8	14.0	79.4	6.6
d. Rural	75	2.7	2.7	5.3	92.0	2.7	32	6.3	9.4	15.6	84.4	0.0	172	5.8	8.1	14.0	83.1	2.9
3. Worked as a bookkeeper	186	14.5	10.2	24.7	67.7	7.5	191	14.1	16.8	31.0	63.9	5.2	849	16.7	16.6	33.3	60.2	6.5
a. Less than 6 months	44	2.3	11.4	13.6	77.3	9.1	31	9.7	12.9	22.6	67.7	9.7	156	5.1	10.9	16.0	72.4	11.5
b. 6 months to under 1 year	35	8.6	22.9	31.4	57.1	5.7	31	9.7	9.7	25.8	61.3	12.9	144	13.2	18.1	31.3	60.4	8.3
c. 1 year to under 2 years	46	13.0	6.5	19.6	73.9	6.5	34	5.9	5.9	29.4	70.6	0.0	165	12.7	15.8	28.5	65.5	6.1
d. 2 years or more	58	27.6	5.2	32.8	62.1	5.2	91	20.9	20.9	35.2	60.4	4.4	377	24.4	17.5	41.9	53.3	4.8
4. Worked in non-book. jobs using book. skills	137	1.5	4.4	5.8	92.0	2.2	140	0.7	3.6	4.3	92.9	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 53 : Frequency of Office-Store Use
Item 80 : Combination Journal (many money columns)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.6	4.1	8.7	83.5	7.8	564	5.7	4.8	10.5	84.4	5.1	2064	7.2	7.3	14.5	78.7	6.7
2. School Type																		
a. New York City	111	5.4	2.7	8.1	82.0	9.9	242	3.3	4.5	7.9	86.0	6.2	695	6.5	7.1	13.5	79.3	7.2
b. Large City	122	5.7	3.3	9.0	84.4	6.6	105	5.7	8.6	14.3	80.0	5.7	426	10.1	9.9	20.0	73.5	6.6
c. Small City—Suburban	323	4.0	5.3	9.3	82.4	8.4	185	8.1	3.2	11.4	84.9	3.8	771	6.6	6.5	13.1	79.8	7.1
d. Rural	75	4.0	2.7	6.7	89.3	4.0	32	9.4	3.1	12.5	84.4	3.1	172	5.8	5.8	11.6	84.9	3.5
3. Worked as a bookkeeper	186	14.0	9.7	23.7	66.1	10.2	191	14.7	10.5	25.1	68.6	6.3	849	15.7	14.3	29.9	62.2	7.9
a. Less than 6 months	44	6.8	9.1	15.9	75.0	9.1	31	9.7	9.7	19.4	71.0	9.7	156	7.1	7.7	14.7	73.7	11.5
b. 6 months to under 1 year	35	8.6	17.1	25.7	60.0	14.3	31	9.7	3.2	12.9	74.2	12.9	144	9.0	16.0	25.0	64.6	10.4
c. 1 year to under 2 years	46	15.2	8.7	23.9	67.4	8.7	34	11.8	14.7	26.5	70.6	2.9	165	13.9	13.3	27.3	64.8	7.9
d. 2 years or more	58	22.4	5.2	27.6	62.1	10.3	91	19.8	12.1	31.9	62.6	5.5	377	22.0	15.9	37.9	55.7	6.4
4. Worked in non-book. jobs using book. skills	137	2.2	4.4	6.6	90.5	2.9	140	2.1	4.3	6.4	90.7	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 54 : Frequency of Office-Store Use Item 81 : Note Register*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.1	2.7	3.8	88.0	8.2	564	2.0	3.2	5.2	87.8	7.1	2064	3.0	5.4	8.4	83.4	8.2
2. School Type																		
a. New York City	111	0.0	3.6	3.6	86.5	9.9	242	0.8	2.1	2.9	89.7	7.4	695	3.3	5.9	9.2	82.7	8.1
b. Large City	122	3.3	0.8	4.1	89.3	6.6	105	1.9	5.7	7.6	84.8	7.6	426	4.0	5.9	9.9	82.2	8.0
c. Small City—Suburban	323	0.6	3.1	3.7	86.4	9.9	185	3.2	2.2	5.4	87.6	7.0	771	2.2	4.3	6.5	83.9	9.6
d. Rural	75	1.3	2.7	4.0	94.7	1.3	32	3.1	9.4	12.5	84.4	3.1	172	2.9	7.0	9.9	86.6	3.5
3. Worked as a bookkeeper	186	3.2	7.5	10.8	78.0	11.3	191	4.7	7.3	12.0	77.5	10.5	849	6.0	11.2	17.2	71.8	11.0
a. Less than 6 months	44	0.0	2.3	2.3	84.1	13.6	31	0.0	0.0	0.0	83.9	16.1	156	0.6	3.8	4.5	81.4	14.1
b. 6 months to under 1 year	35	0.0	11.4	11.4	77.1	11.4	31	3.2	3.2	6.5	77.4	16.1	144	4.9	10.4	15.3	72.2	12.5
c. 1 year to under 2 years	46	6.5	15.2	21.7	71.7	6.5	34	5.9	5.9	11.8	82.3	5.9	165	6.1	12.1	18.2	72.1	9.7
d. 2 years or more	58	5.2	3.4	8.6	77.6	13.8	91	5.5	11.0	16.5	73.6	9.9	377	8.2	13.8	22.0	67.4	10.6
4. Worked in non-book. jobs using book. skills	137	0.7	1.5	2.2	94.2	3.6	140	0.0	2.1	2.1	92.9	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 55 :
Frequency of
Office-Store Use
Item 82 :
Petty Cash Book*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.1	8.1	15.2	78.6	6.2	564	8.7	9.8	18.5	76.8	5.0	2064	11.7	12.5	24.2	70.2	5.6
2. School Type																		
a. New York City	111	8.1	8.1	16.2	74.8	9.0	242	7.4	8.7	16.1	77.7	6.2	695	11.7	13.5	25.2	68.5	6.3
b. Large City	122	9.8	9.0	18.9	76.2	4.9	105	9.5	12.4	21.9	72.4	5.7	426	14.6	14.1	28.6	65.7	5.6
c. Small City—Suburban	323	6.5	8.7	15.2	78.0	6.9	185	9.2	9.2	18.4	78.4	3.2	771	10.1	11.8	21.9	72.2	5.8
d. Rural	75	4.0	4.0	8.0	90.7	1.3	32	12.5	9.4	21.9	75.0	3.1	172	11.6	8.1	19.8	78.5	1.8
3. Worked as a bookkeeper	186	18.3	16.7	34.9	59.7	5.4	191	20.0	16.8	36.6	58.1	5.2	849	23.1	20.2	43.3	51.4	5.3
a. Less than 6 months	44	9.1	11.4	20.5	70.5	9.1	31	16.1	19.4	35.5	54.8	9.7	156	14.1	17.9	32.0	57.7	10.3
b. 6 months to under 1 year	35	17.1	22.9	40.0	54.3	5.7	31	12.9	9.7	22.6	64.5	12.9	144	18.8	19.4	38.2	56.3	5.6
c. 1 year to under 2 years	46	17.4	13.0	30.4	65.2	4.3	34	23.5	26.5	50.0	47.1	2.9	165	19.4	24.2	43.6	51.5	4.8
d. 2 years or more	58	27.6	13.8	41.4	55.2	3.4	91	22.0	13.2	35.2	61.0	3.3	377	30.0	18.6	48.5	47.2	4.2
4. Worked in non-book. jobs using book. skills	137	7.3	9.5	16.8	81.0	2.2	140	5.7	13.6	19.3	77.1	3.6						

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 56 : Frequency of Office-Store Use Item 83 : Payroll Register*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.0	6.2	13.2	80.2	6.7	564	8.7	6.0	14.7	79.8	5.5	2064	12.4	7.5	19.9	74.1	6.1
2. School Type																		
a. New York City	111	6.3	8.1	14.4	75.7	9.9	242	7.0	4.2	11.2	81.8	7.0	695	11.8	6.3	18.1	74.4	7.5
b. Large City	122	8.2	1.6	9.8	84.4	5.7	105	11.4	7.6	19.0	74.3	6.7	426	15.0	6.8	21.8	72.1	6.1
c. Small City— Suburban	323	6.9	6.9	13.6	79.3	7.1	185	8.1	7.0	15.1	81.6	3.2	771	11.0	8.6	19.6	74.6	5.8
d. Rural	75	6.7	8.0	14.7	84.0	1.3	32	15.6	9.4	25.0	71.9	3.1	172	14.0	9.3	23.3	75.6	1.2
3. Worked as a bookkeeper	186	19.9	14.5	34.4	59.7	5.9	191	22.0	12.6	34.6	58.1	7.3	849	26.0	13.5	39.6	54.2	6.2
a. Less than 6 months	44	4.5	15.9	20.5	72.7	6.8	31	9.7	16.1	25.8	64.5	9.7	156	7.7	12.2	19.9	69.9	10.3
b. 6 months to under 1 year	35	22.9	20.0	42.9	51.4	5.7	31	19.4	16.1	35.5	51.6	12.9	144	22.2	18.8	41.0	53.5	5.6
c. 1 year to under 2 years	46	17.4	15.2	32.6	60.9	6.5	34	23.5	14.7	38.2	55.9	5.9	165	27.9	15.2	43.0	51.5	5.5
d. 2 years or more	58	32.8	8.6	41.4	53.4	5.2	91	26.4	9.9	36.3	58.2	5.5	377	33.7	11.4	45.1	49.1	5.8
4. Worked in non-book. jobs using book. skills	137	5.1	5.1	10.2	86.1	3.6	140	3.6	5.7	9.3	87.9	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 57 : Frequency of Office-Store Use Item 84 :

To record cash received or cash paid*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	17.3	9.8	27.1	54.7	17.9	564	22.3	9.8	32.1	51.6	16.3	2064	25.7	10.7	36.4	47.5	16.1
2. School Type																		
a. New York City	111	15.3	6.3	21.6	49.5	28.8	242	17.8	11.2	28.9	47.5	23.6	695	24.0	9.5	33.5	45.0	21.4
b. Large City	122	23.0	6.6	29.5	44.3	26.2	105	25.7	9.5	35.2	47.6	17.1	426	29.8	11.0	40.8	38.3	20.9
c. Small City—Suburban	323	16.1	11.5	27.6	57.6	14.9	185	24.9	9.2	34.1	56.8	9.2	771	24.8	11.4	36.2	51.8	12.1
d. Rural	75	16.0	13.3	29.3	66.7	1.3	32	31.3	3.1	34.4	65.6	0.0	172	25.6	11.6	37.2	60.5	1.2
3. Worked as a bookkeeper	186	49.2	16.2	65.4	21.6	12.9	191	48.7	16.2	64.9	17.8	17.3	849	57.9	14.6	66.5	20.0	13.3
a. Less than 6 months	44	22.7	18.2	40.9	34.1	22.7	31	38.7	22.6	61.3	22.6	16.1	156	29.5	16.0	45.5	32.7	21.2
b. 6 months to under 1 year	35	42.9	22.9	65.7	17.1	17.1	31	41.9	19.4	61.3	19.4	19.3	144	44.4	18.8	63.2	25.0	11.8
c. 1 year to under 2 years	46	56.5	17.4	73.9	21.7	4.3	34	44.1	23.5	67.6	14.7	17.6	165	50.9	21.2	72.1	14.5	13.3
d. 2 years or more	58	65.5	8.6	74.1	13.8	12.1	91	53.8	9.9	63.7	19.8	16.5	377	62.9	9.0	71.9	16.4	11.7
4. Worked in non-book. jobs using book. skills	137	11.7	14.6	26.3	51.8	21.9	140	17.9	14.3	32.1	52.1	15.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 58 : Frequency of Office-Store Use Item 85: To record the beginning cash balance in the Cash Receipts Journal or Cash Book*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	11.6	7.6	19.2	73.4	7.4	564	13.7	7.6	21.3	72.7	6.0	2064	18.1	10.1	28.1	65.6	6.
2. School Type																		
a. New York City	111	9.9	7.2	17.1	72.1	10.8	242	12.8	6.2	19.0	73.6	7.4	695	17.6	8.6	26.2	66.8	7.
b. Large City	122	14.8	6.6	21.3	72.1	6.6	105	15.2	14.3	29.5	62.9	7.6	426	22.8	11.3	35.0	59.2	5.
c. Small City--Suburban	323	11.8	9.0	20.7	71.2	8.0	185	13.5	5.4	19.0	76.8	4.3	771	16.5	10.0	26.5	66.9	6.
d. Rural	75	8.0	4.0	12.0	86.7	1.3	32	15.6	9.4	25.0	75.0	0.0	172	15.7	11.0	26.7	71.5	1.
3. Worked as a bookkeeper	186	30.6	15.6	46.2	48.9	4.8	191	48.7	16.2	64.9	17.8	17.3	849	37.2	17.1	54.3	40.8	4.
a. Less than 6 months	44	15.9	15.9	31.8	56.8	11.4	31	29.0	12.9	41.9	48.4	9.7	156	20.5	14.1	34.6	53.8	11.
b. 6 months to under 1 year	35	34.3	17.1	51.4	42.9	5.7	31	38.7	16.1	54.8	35.5	9.7	144	34.7	16.7	51.4	44.4	4.
c. 1 year to under 2 years	46	32.6	17.4	50.0	50.0	0.0	34	23.5	23.5	47.1	44.1	8.8	165	30.9	21.2	52.1	42.4	5.
d. 2 years or more	58	39.7	10.3	50.0	44.8	5.2	91	37.4	13.2	50.5	45.1	4.4	377	46.7	16.2	62.9	33.7	3.
4. Worked in non-book. jobs using book. skills	137	9.5	9.5	19.0	75.9	5.1	140	7.9	8.6	16.4	78.6	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 59 :
Frequency of
Office-Store Use
Item 86 :

To establish a petty cash fund*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.7	6.8	12.5	79.9	7.6	564	6.7	8.2	14.9	79.6	5.5	2064	9.7	9.6	19.4	74.6	5.
2. School Type																		
a. New York City	111	1.8	3.6	5.4	82.9	11.7	242	7.0	7.0	14.0	78.5	7.4	695	10.1	9.1	19.1	74.4	6.
b. Large City	122	7.4	11.5	18.9	75.4	5.7	105	7.6	10.5	18.1	77.1	4.8	426	10.6	13.8	24.4	70.9	4.
c. Small City—Suburban.	323	6.8	7.1	13.9	78.3	7.7	185	5.4	8.1	13.5	82.2	4.3	771	9.1	8.6	17.6	75.6	6.
d. Rural	75	4.0	2.7	6.7	89.3	4.0	32	9.4	9.4	18.8	81.3	0.0	172	9.3	6.4	15.7	81.4	2.
3. Worked as a bookkeeper	186	15.6	16.1	31.7	62.9	5.4	191	15.2	15.2	30.4	63.4	6.3	849	19.8	17.3	37.1	58.3	4.6
a. Less than 6 months	44	13.6	0.0	13.6	79.5	6.8	31	9.7	12.9	22.6	67.7	9.7	156	11.5	7.7	19.2	71.2	9.6
b. 6 months to under 1 year	35	8.6	31.4	40.0	54.3	5.7	31	19.4	9.7	29.0	61.3	9.7	144	15.6	21.5	36.0	59.7	4.2
c. 1 year to under 2 years	46	13.0	17.4	30.4	67.4	2.2	34	8.8	16.5	35.3	61.8	2.9	165	14.5	21.2	35.8	60.0	4.2
d. 2 years or more	58	24.1	15.5	39.7	51.7	8.6	91	26.5	13.2	29.7	63.7	6.6	377	26.5	17.0	43.5	52.3	4.2
4. Worked in non-book. jobs using book. skills	137	5.1	5.1	10.2	84.7	5.1	140	5.0	10.0	15.0	81.4	3.6						

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 60 : Frequency of Office-Store Use Item 87 : To Record Purchases*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	11.6	8.6	20.1	72.9	7.0	564	12.2	8.9	21.1	73.6	5.3	2064	16.6	10.9	27.5	67.2	5.
2. School Type																		
a. New York City	111	10.8	7.2	18.0	72.1	9.9	242	9.1	7.0	16.1	76.4	7.4	695	15.5	10.9	26.5	67.1	6.
b. Large City	122	17.2	7.4	24.6	71.3	4.1	105	20.0	9.5	29.5	66.7	3.8	426	22.1	10.6	32.6	63.8	3.
c. Small City—Suburban.	323	10.2	10.2	29.4	71.2	8.4	185	11.4	19.8	22.2	73.5	4.3	771	14.4	11.8	26.2	67.6	6.
d. Rural	75	9.3	5.3	14.7	84.0	1.3	32	15.6	9.4	25.0	75.0	0.0	172	16.9	8.1	25.0	73.8	1.
3. Worked as a bookkeeper	186	31.1	14.0	45.2	49.5	5.4	191	25.7	17.8	43.5	50.3	6.3	849	33.1	17.2	50.3	45.6	4.
a. Less than 6 months	44	15.9	11.4	27.3	63.6	9.1	31	19.4	29.0	48.4	41.9	9.7	156	18.6	21.8	40.4	51.3	8.
b. 6 months to under 1 year	35	20.0	25.7	45.7	51.4	2.9	31	22.6	12.9	35.5	54.8	9.7	144	26.4	19.4	45.8	50.0	4.
c. 1 year to under 2 years	46	26.1	17.4	43.5	56.5	0.0	34	17.6	17.6	34.3	58.8	5.9	165	29.7	17.6	47.3	48.5	4.
d. 2 years or more	58	51.7	8.6	60.3	8.6	31.0	91	33.0	15.4	48.4	47.3	4.4	377	42.2	15.4	57.6	39.4	2.
4. Worked in non-book. jobs using book. skills	137	7.3	13.9	21.1	74.5	4.4	140	11.4	8.6	20.0	76.4	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 61:
Frequency of Office-Store Use
Item 88:

Dealing with Merchandise on Consignment*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.3	5.5	11.8	79.6	8.6	564	7.3	5.3	12.6	81.0	6.4	2064	8.6	8.8	17.4	75.3	7.3
2. School Type																		
a. New York City	111	4.5	4.5	9.0	79.3	11.7	242	6.2	5.4	11.6	78.9	9.5	695	9.1	8.1	17.1	73.8	9.1
b. Large City	122	9.8	4.9	14.8	77.0	8.2	105	8.6	9.5	18.1	77.1	4.8	426	10.6	10.3	20.9	73.2	5.9
c. Small City—Suburban	323	5.6	6.8	12.4	78.9	8.7	185	7.0	2.2	9.2	87.0	3.8	771	7.4	8.8	16.2	76.7	7.1
d. Rural	75	6.7	2.7	9.3	86.7	4.0	32	12.5	9.4	21.9	75.0	3.1	172	7.6	7.6	15.1	80.2	4.7
3. Worked as a bookkeeper	186	14.0	11.8	25.8	67.2	7.0	191	18.3	10.5	28.8	63.9	7.3	849	16.4	15.5	31.9	61.1	6.9
a. Less than 6 months	44	9.1	6.8	15.9	81.8	2.3	31	6.5	16.1	22.6	64.5		156	7.1	15.4	22.4	68.6	9.0
b. 6 months to under 1 year	35	8.6	11.4	20.0	71.4	8.6	31	16.1	9.7	25.8	61.3	12.9	144	12.5	13.9	26.4	63.9	9.7
c. 1 year to under 2 years	46	10.9	8.7	19.6	73.9	6.5	34	11.8	8.8	20.6	73.5	5.9	165	15.2	13.3	28.5	65.5	6.1
d. 2 years or more	58	24.1	17.2	41.4	48.3	10.3	91	26.4	8.8	35.2	60.4	4.4	377	22.0	17.0	39.0	54.9	6.1
4. Worked in non-book. jobs using book. skills	137	8.0	5.1	13.0	79.6	7.3	140	2.9	6.4	9.3	86.4	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 62 :
Frequency of
Office-Store Use
Item 89 :

Dealing with the
Repossession of
Merchandise Sold*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.4	4.4	8.9	83.7	7.4	564	2.7	4.3	7.0	87.4	5.7	2064	4.0	7.2	11.2	82.2	6.6
2. School Type																		
a. New York City	111	2.7	2.7	5.4	83.8	10.8	242	.8	3.7	4.5	88.4	7.0	695	3.0	7.2	10.2	81.6	8.1
b. Large City	122	5.7	4.1	9.8	82.8	7.4	105	2.9	7.6	10.5	84.8	4.8	426	4.5	8.6	13.1	80.8	6.1
c. Small City—Suburban.	323	4.6	5.3	9.9	82.7	7.4	185	3.2	3.2	6.5	88.1	5.4	771	4.5	6.2	10.8	82.7	6.5
d. Rural	75	4.0	4.0	8.0	89.3	2.7	32	12.5	3.1	15.6	84.4	0.0	172	4.6	7.6	12.2	85.5	2.3
3. Worked as a bookkeeper	186	11.8	10.2	22.0	73.7	4.3	191	7.3	9.4	16.8	77.5	5.6	849	7.5	13.7	21.2	73.4	5.4
a. Less than 6 months	44	9.1	6.8	15.9	81.8	2.3	31	3.2	6.5	9.7	77.4	12.9	156	5.1	9.6	14.6	76.9	8.3
b. 6 months to under 1 year	35	8.6	5.7	14.3	80.0	5.7	31	6.5	3.2	9.7	80.6	9.7	144	6.2	9.7	16.0	79.2	4.9
c. 1 year to under 2 years	46	15.2	8.7	23.9	73.9	2.2	34	2.9	5.9	8.8	85.3	5.9	165	7.3	9.1	16.4	78.2	5.5
d. 2 years or more	58	13.8	17.2	31.0	60.3	8.6	91	11.0	14.3	25.3	72.5	2.2	377	9.0	18.8	27.9	66.8	5.3
4. Worked in non-book. jobs using book. skills	137	4.4	4.4	8.8	86.1	5.1	140	.7	2.1	2.9	92.9	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 63: Frequency of Office-Store Use Item 90: To Record Employees' payroll deductions, such as social security or income tax withheld*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	8.2	5.7	13.9	78.4	7.6	564	8.5	7.1	15.6	78.4	6.0	2064	13.5	7.9	21.5	71.9	6.6
2. School Type																		
a. New York City	111	7.2	5.4	12.6	76.6	10.8	242	7.9	6.2	14.0	76.9	9.1	695	12.5	8.2	20.7	70.5	8.8
b. Large City	122	9.0	4.9	13.9	79.5	6.6	105	10.5	7.6	10.5	84.8	4.8	426	15.7	7.7	23.5	71.1	5.2
c. Small City—Suburban	323	9.0	5.0	13.9	78.0	8.0	185	8.1	8.1	16.2	79.5	4.3	771	13.2	7.5	20.8	72.8	6.5
d. Rural	75	5.3	10.7	16.0	81.3	2.7	32	9.4	6.3	15.6	81.3	3.1	172	13.4	9.3	22.7	75.6	1.7
3. Worked as a bookkeeper	186	24.7	13.4	38.2	57.5	4.3	191	21.5	14.7	36.1	58.1	5.6	849	29.2	14.6	43.8	51.6	4.6
a. Less than 6 months	44	6.8	11.4	18.2	75.0	6.8	31	6.5	25.8	32.3	58.1	9.7	156	9.6	16.7	26.3	65.4	8.3
b. 6 months to under 1 year	35	28.6	22.9	51.4	42.9	5.7	31	12.9	22.6	35.5	61.3	3.2	144	22.2	18.7	41.0	54.9	4.2
c. 1 year to under 2 years	46	21.7	17.4	39.1	60.9	0.0	34	23.5	14.7	38.2	61.8	0.0	165	31.5	17.0	48.5	48.5	3.0
d. 2 years or more	58	38.7	5.2	37.9	53.4	8.6	91	30.8	9.9	40.7	53.8	5.5	377	39.5	11.7	51.2	44.6	4.2
4. Worked in non-book. jobs using book. skills	137	4.4	5.1	9.5	84.7	5.8	140	4.3	5.7	10.0	83.6	6.4						

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 64 :
Frequency of
Office-Store Use
Item 91 :

To Record Payment of Payroll deductions to proper agencies*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.8	3.3	8.1	83.5	8.4	564	5.8	5.3	11.1	83.7	5.3	2064	9.1	6.2	15.3	78.2	6.5
2. School Type																		
a. New York City	111	2.7	4.5	7.2	80.2	12.6	242	3.7	5.4	9.1	83.5	7.4	695	8.3	6.5	14.8	77.3	7.9
b. Large City	122	6.6	.8	7.4	86.1	6.6	105	4.8	6.7	11.4	84.8	3.8	426	10.3	6.3	16.7	78.2	5.2
c. Small City—Suburban	323	5.3	3.7	9.0	82.4	8.7	185	8.6	5.4	14.1	82.2	3.8	771	9.1	6.1	15.2	78.1	6.7
d. Rural	75	2.7	4.0	6.7	89.3	4.0	32	6.3	0.0	6.3	90.6	3.1	172	8.7	5.2	16.3	79.7	4.1
3. Worked as a bookkeeper	186	14.0	8.6	22.6	71.0	6.5	191	15.2	12.6	27.7	67.0	5.2	849	20.0	12.5	32.5	62.2	5.3
a. Less than 6 months	44	0.0	2.3	2.3	90.9	6.8	31	0.0	9.7	9.7	80.6	9.7	156	3.8	7.7	11.5	78.8	9.6
b. 6 months to under 1 year	35	11.4	17.1	28.6	60.0	11.4	31	19.4	9.7	29.0	64.5	6.5	144	18.7	13.2	30.6	63.9	5.6
c. 1 year to under 2 years	46	6.5	13.0	19.6	78.3	2.2	34	26.5	17.6	44.1	52.9	2.9	165	20.6	13.9	34.5	60.6	4.8
d. 2 years or more	58	32.8	5.2	37.9	53.4	8.6	91	15.4	12.1	60.4	68.1	4.4	377	27.6	13.3	40.8	54.6	4.5
4. Worked in non-book. jobs using book. skills	137	2.9	.7	3.6	90.0	6.6	140	.7	2.9	3.6	91.4	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 65 : Frequency of Office-Store Use Item 92 : To Record the employer's liabilities for payroll taxes and for employee insurance*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.1	3.5	8.6	83.7	7.8	564	6.0	5.0	11.0	83.5	5.5	2064	9.3	6.5	15.8	77.9	6.3
2. School Type																		
a. New York City	111	3.6	2.7	6.3	82.0	11.7	242	4.5	4.1	8.7	84.3	7.0	695	8.3	6.5	14.8	77.8	7.3
b. Large City	122	7.4	4.1	11.5	81.9	6.6	105	4.8	6.7	11.4	83.8	4.8	426	10.8	7.0	17.9	76.3	5.9
c. Small City--Suburban	323	5.3	2.8	8.0	84.5	7.4	185	8.1	5.9	14.1	82.2	3.8	771	8.8	6.6	15.4	78.5	6.1
d. Rural	75	2.7	6.7	9.3	85.3	5.3	32	9.4	0.0	9.4	84.4	6.3	172	11.0	5.2	16.3	79.7	4.1
3. Worked as a bookkeeper	186	13.4	9.1	22.6	71.0	6.5	191	16.2	11.5	27.7	65.5	6.8	849	20.5	13.1	33.6	60.8	5.7
a. Less than 6 months	44	2.3	2.3	4.5	88.6	6.8	31	0.0	9.7	9.7	77.4	12.9	156	3.2	9.6	12.8	76.9	10.3
b. 6 months to under 1 year	35	0.0	28.6	28.6	60.0	11.4	31	16.1	19.4	35.5	54.8	9.7	144	14.6	16.7	31.2	62.5	6.2
c. 1 year to under 2 years	46	10.9	4.3	15.2	78.3	6.5	34	20.6	14.7	35.3	61.8	2.9	165	20.6	15.8	36.4	57.6	6.1
d. 2 years or more	58	32.8	6.9	39.7	78.3	6.5	91	29.9	9.9	30.8	65.9	3.3	377	29.7	12.7	42.4	53.8	3.7
4. Worked in non-book. jobs using book. skills	137	4.4	2.2	6.6	89.1	4.4	140	1.4	2.9	4.3	91.4	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 66 :
Frequency of
Office-Store Use
Item 93 :
To record sales*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	11.4	9.4	20.8	72.7	6.5	564	11.7	8.7	20.4	74.5	5.1	2064	17.6	10.1	27.7	66.8	5.5
2. School Type																		
a. New York City	111	11.7	4.5	16.2	74.8	9.0	242	7.4	6.6	14.0	78.9	7.0	695	16.7	7.6	24.3	69.1	6.6
b. Large City	122	11.5	11.5	23.0	71.3	5.7	105	41.0	14.3	33.3	62.9	3.8	426	21.6	13.4	35.0	60.8	4.0
c. Small City--Suburban.	323	11.1	10.2	21.4	71.8	6.8	185	11.4	9.7	21.1	74.6	4.3	771	15.6	11.3	26.8	67.2	6.0
d. Rural	75	12.0	9.3	21.3	76.0	2.7	32	21.9	0.0	21.9	78.1	0.0	172	20.3	6.4	26.7	70.9	2.3
3. Worked as a bookkeeper	186	31.2	17.2	48.4	48.4	3.2	191	27.1	16.8	43.9	50.3	5.6	849	36.4	16.1	52.5	43.1	4.2
a. Less than 6 months	44	18.2	13.6	31.8	61.4	6.8	31	12.9	22.6	35.5	58.1	6.5	156	21.2	17.9	39.1	52.6	8.3
b. 6 months to under 1 year	35	22.9	28.6	51.4	45.7	2.9	31	29.0	19.4	48.4	48.4	3.2	144	32.6	18.7	51.4	45.8	2.8
c. 1 year to under 2 years	46	23.9	15.2	39.1	60.9	0.0	34	17.6	14.7	32.4	61.8	5.9	165	29.1	16.4	45.5	49.7	4.8
d. 2 years or more	58	50.0	17.2	67.2	29.3	3.4	91	36.3	14.3	50.5	45.1	4.4	377	47.1	14.6	61.7	35.4	2.9
4. Worked in non-book. jobs using book. skills	137	8.0	13.1	21.2	74.5	4.4	140	5.7	10.0	15.7	80.0	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 67 : Frequency of Office-Store Use Item 94: To Record Other Income such as rental income or gain on fixed assets*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.6	3.6	8.2	83.4	8.4	564	.9	5.9	9.8	83.7	6.6	2064	7.7	8.4	16.1	76.6	7.
2. School Type																		
a. New York City	111	1.8	4.5	6.3	80.2	13.5	242	2.1	6.2	8.3	83.1	8.7	695	6.9	9.2	16.1	74.5	9.
b. Large City	122	7.4	4.1	11.5	81.9	6.6	105	2.9	7.6	10.5	83.8	5.7	426	9.6	8.7	18.3	75.4	6.
c. Small City--Suburban	323	4.6	3.4	8.0	83.0	9.0	185	.5	4.3	10.8	83.8	5.4	771	6.9	7.7	14.5	78.1	7.
d. Rural	75	4.0	2.7	6.7	92.0	1.3	32	.3	6.3	12.5	87.5	0.0	172	9.3	8.1	17.4	81.4	1.
3. Worked as a bookkeeper	186	12.9	9.7	22.6	71.5	5.9	191	.9	12.6	22.5	70.2	7.3	849	16.6	16.7	33.3	60.2	6.
a. Less than 6 months	44	2.3	9.1	11.4	81.8	6.8	31	3.2	6.5	9.7	80.6	9.7	156	3.2	10.9	14.1	74.4	11.
b. 6 months to under 1 year	35	5.7	11.4	17.1	77.1	5.7	31	.1	12.9	29.0	64.5	6.5	144	13.2	13.9	27.1	68.7	4.
c. 1 year to under 2 years	46	10.7	6.5	17.4	76.1	6.5	34	2.9	17.6	20.6	70.6	8.8	165	11.5	20.0	31.5	60.0	8.
d. 2 years or more	58	27.6	12.1	39.7	53.4	6.9	91	2.1	14.3	37.4	57.1	5.5	377	25.5	19.1	44.6	51.2	4.
4. Worked in non-book. jobs using book. skills	137	3.6	1.5	5.1	89.1	2.9	140	1.4	5.0	6.4	86.4	7.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 68 :
Frequency of
Office-Store Use
Item 95 :
To Record Operating
Expenses, such as
rent, salaries,
etc.*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.8	5.5	12.4	80.3	7.3	564	6.9	8.5	15.4	79.1	5.5	2064	12.9	9.0	21.9	72.0	6.1
2. School Type																		
a. New York City	111	7.2	4.5	11.7	78.4	9.9	242	4.5	9.5	14.0	78.1	7.9	695	12.5	9.2	21.7	71.2	7.1
b. Large City	122	7.4	6.6	13.9	81.1	4.9	105	9.5	10.5	20.0	75.2	4.8	426	15.5	10.1	25.6	68.8	5.6
c. Small City—Suburban.	323	6.5	5.9	12.4	78.9	8.7	185	8.1	6.5	14.6	81.6	3.8	771	11.8	8.0	19.8	73.5	6.6
d. Rural	75	6.7	4.0	10.7	88.0	1.3	32	9.4	6.3	15.6	84.4	0.0	172	12.8	9.9	22.7	76.2	1.2
3. Worked as a bookkeeper	186	20.4	12.4	32.8	60.8	6.5	191	17.3	15.7	33.0	61.3	5.6	849	28.5	15.3	43.8	51.0	5.2
a. Less than 6 months	44	6.8	4.5	11.4	81.8	6.8	31	9.7	16.1	25.8	64.5	9.7	156	12.2	12.2	24.4	66.7	9.0
b. 6 months to under 1 year	35	17.1	22.9	40.0	54.3	5.7	31	16.1	12.9	29.0	64.5	6.5	144	20.8	20.8	41.7	53.5	4.9
c. 1 year to under 2 years	46	23.9	10.9	34.8	63.0	2.2	34	11.8	17.6	29.4	67.6	2.9	165	28.5	15.2	43.6	51.5	4.8
d. 2 years or more	58	31.0	13.8	44.8	44.8	10.3	91	23.1	14.3	37.4	57.1	5.5	377	38.2	15.1	53.3	42.4	4.2
4. Worked in non-book. jobs using book. skills	137	2.9	7.3	10.2	86.1	3.6	140	2.1	9.3	11.4	82.9	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 69 :
Frequency of
Office-Store Use
Item 96 :
To Record Excise
or Sales Taxes*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.5	5.1	11.6	81.8	6.7	564	5.0	7.3	12.3	82.6	5.1	2064	9.4	8.6	18.0	76.4	5.6
2. School Type																		
a. New York City	111	5.4	4.5	9.9	82.0	8.1	242	2.1	7.0	9.1	83.9	7.0	695	7.9	8.6	16.5	76.8	6.6
b. Large City	122	8.2	7.4	15.6	79.5	4.9	105	8.6	9.5	18.1	77.1	4.8	426	13.0	10.6	23.7	71.6	4.7
c. Small City—Suburban	323	6.2	5.3	11.5	80.2	8.4	185	4.9	7.0	11.9	84.3	3.8	771	7.9	8.0	16.0	77.7	6.4
d. Rural	75	6.7	1.3	8.0	92.0	0.0	32	15.6	3.1	18.8	81.3	0.0	172	12.8	5.8	18.6	80.8	0.6
3. Worked as a bookkeeper	186	19.4	11.8	31.2	63.4	5.4	191	11.5	16.8	28.3	66.5	5.2	849	20.3	15.8	36.0	59.2	4.7
a. Less than 6 months	44	9.1	2.3	11.4	84.1	4.5	31	3.2	0.0	3.2	87.1	9.7	156	7.7	7.7	15.4	75.6	9.0
b. 6 months to under 1 year	35	17.1	14.3	31.4	62.9	5.7	31	12.9	6.5	19.4	80.6	0.0	144	15.3	12.5	27.8	68.7	3.5
c. 1 year to under 2 years	46	15.2	19.6	34.8	60.9	4.3	34	5.9	23.5	29.4	64.7	5.9	165	18.2	21.2	39.4	55.2	5.5
d. 2 years or more	58	32.8	10.3	43.1	50.0	6.9	91	16.5	23.1	39.6	56.0	4.4	377	28.1	17.8	45.9	50.7	3.4
4. Worked in non-book. jobs using book. skills	137	2.2	5.8	8.0	89.1	2.9	140	2.9	5.0	7.9	87.1	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 70 : Frequency of Office-Store Use Item 97 : Affecting partnership capital or personal accounts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.4	1.7	4.1	87.8	8.1	564	1.4	3.4	4.8	89.2	6.0	2064	4.2	5.5	9.7	83.5	6.7
2. School Type																		
a. New York City	111	1.8	0.9	2.7	86.5	10.8	242	0.8	3.7	4.5	89.2	8.3	695	4.6	4.7	9.4	82.7	7.9
b. Large City	122	4.1	2.5	6.6	86.9	6.6	105	1.9	6.7	8.6	86.7	4.8	426	5.9	8.9	14.8	79.8	5.4
c. Small City—Suburban	323	1.5	1.9	3.4	87.3	9.3	185	1.6	1.6	3.2	91.9	4.9	771	2.7	4.8	7.5	85.0	7.5
d. Rural	75	4.0	1.3	5.3	93.3	1.3	32	3.1	0.0	3.1	97.0	0.0	172	5.2	3.5	8.7	89.5	1.7
3. Worked as a bookkeeper	186	7.5	4.8	12.4	79.0	8.6	191	4.2	6.8	11.0	81.7	7.3	849	9.9	10.6	20.5	72.8	6.7
a. Less than 6 months	44	2.3	2.3	4.5	88.6	6.8	31	3.2	6.5	9.7	80.6	9.7	156	3.2	5.1	8.3	81.4	10.3
b. 6 months to under 1 year	35	0.0	5.7	5.7	82.9	11.4	31	0.0	9.7	9.7	83.9	6.5	144	3.5	11.1	14.6	78.5	6.9
c. 1 year to under 2 years	46	10.9	6.5	17.4	73.9	8.7	34	8.8	5.9	14.7	79.4	5.9	165	10.3	10.3	20.6	71.5	7.9
d. 2 years or more	58	13.8	5.2	19.0	72.4	8.6	91	4.4	5.5	9.9	81.3	8.8	377	14.9	12.2	27.1	67.4	5.6
4. Worked in non-book. jobs using book. skills	137	0.7	1.5	2.2	94.2	3.6	140	0.0	3.6	3.6	90.7	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 71 :
requency of
ffice-Store Use
tem 98 :

Involving the issuance, sale, or purchase of common or preferred stock*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.3	2.1	3.3	89.4	7.3	564	1.6	1.6	3.2	91.3	5.5	2064	2.4	3.7	6.1	87.9	6.0
2. School Type																		
a. New York City	111	0.0	1.8	1.8	88.3	9.9	242	2.1	1.7	3.7	88.4	7.9	695	3.2	3.7	6.9	85.6	7.5
b. Large City	122	0.8	1.6	2.5	91.0	6.6	105	1.0	2.9	3.8	90.5	5.7	426	2.1	4.9	7.0	87.6	5.4
c. Small City—Suburban	323	2.2	2.5	4.6	87.6	7.7	185	1.1	1.1	2.2	94.6	3.2	771	1.8	3.2	5.1	89.0	6.0
d. Rural	75	0.0	1.3	1.3	96.0	2.7	32	3.1	0.0	3.1	97.0	0.0	172	2.3	2.9	5.2	93.0	1.7
3. Worked as a bookkeeper	186	3.2	4.8	8.1	84.9	7.0	191	2.1	3.7	5.8	88.5	5.6	849	4.5	7.2	11.7	83.2	5.2
a. Less than 6 months	44	0.0	6.8	6.8	88.6	4.5	31	3.2	0.0	3.2	87.1	9.7	156	3.8	2.6	6.4	85.3	8.3
b. 6 months to under 1 year	35	5.7	2.9	8.6	80.0	11.4	31	3.2	0.0	3.2	90.3	6.5	144	5.6	2.8	8.3	85.4	6.2
c. 1 year to under 2 years	46	0.0	4.3	4.3	89.1	6.5	34	0.0	11.8	11.8	82.3	5.9	165	3.0	8.5	11.5	81.8	6.7
d. 2 years or more	58	6.9	5.2	12.1	81.0	6.9	91	2.2	3.3	5.5	89.0	5.5	377	4.8	10.3	15.1	81.2	3.7
4. Worked in non-book. jobs using book. skills	137	1.5	2.2	3.6	93.4	2.9	140	3.6	1.4	5.0	89.3	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 72 :
requency of
ffice-Store Use
tem 99 :

To Record the
Declaration or
Payment of
Dividends*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.7	1.7	3.5	89.1	7.4	564	1.4	1.9	3.3	91.0	5.7	2064	2.4	3.9	6.3	87.4	6.3
2. School Type																		
a. New York City	111	0.9	1.8	2.7	86.5	10.8	242	1.7	2.9	4.5	87.2	8.3	695	2.4	5.2	7.6	84.0	8.3
b. Large City	122	3.3	3.3	6.6	87.7	5.7	105	1.0	1.0	1.9	92.4	5.7	426	3.3	4.5	7.7	87.1	5.2
c. Small City--Suburban	323	1.5	1.5	3.1	88.9	8.0	185	1.6	1.6	3.2	93.5	3.2	771	1.9	3.0	4.9	89.0	6.1
d. Rural	75	1.3	0.0	1.3	96.0	2.7	32	0.0	0.0	0.0	100.0	0.0	172	1.7	1.7	3.5	94.8	1.7
3. Worked as a bookkeeper	186	3.8	4.8	8.6	83.9	7.5	191	1.6	4.2	5.8	88.0	6.3	849	4.5	7.9	12.3	81.7	5.9
a. Less than 6 months	44	0.0	2.3	2.3	90.9	6.8	31	3.2	0.0	3.2	87.1	9.7	156	3.8	3.2	7.1	84.0	9.0
b. 6 months to under 1 year	35	8.6	5.7	14.3	77.1	8.6	31	0.0	0.0	0.0	93.5	6.5	144	4.2	4.2	8.3	85.4	6.2
c. 1 year to under 2 years	46	0.0	4.3	4.3	87.0	8.7	34	0.0	5.9	5.9	85.3	8.8	165	3.6	7.9	11.5	80.6	7.9
d. 2 years or more	58	6.9	8.6	15.5	77.6	6.9	91	2.2	6.6	8.8	85.7	5.5	377	5.0	11.7	16.7	78.8	4.5
4. Worked in non-book. jobs using book. skills	137	2.9	0.7	3.6	92.7	3.6	140	2.9	1.4	4.3	90.7	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 73 :
requency of
Office-Store Use
tem 100 :

Involving bond issues*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	1.6	1.9	91.0	7.1	564	1.6	2.3	3.9	90.6	5.5	2064	1.8	3.3	5.1	88.6	6.3
2. School Type																		
a. New York City	111	0.0	2.7	2.7	87.4	9.9	242	2.1	3.3	5.4	86.8	7.9	695	2.3	4.3	6.6	85.5	7.9
b. Large City	122	0.0	2.0	2.0	92.6	5.7	105	1.0	1.0	1.9	93.3	4.8	426	2.1	2.8	4.9	89.9	5.2
c. Small City--Suburban	323	0.3	1.2	1.5	90.7	7.7	185	1.6	1.6	3.2	93.0	3.8	771	1.3	2.9	4.2	89.5	6.4
d. Rural	75	1.3	1.3	2.7	94.7	2.7	32	0.0	3.1	3.1	97.0	0.0	172	1.7	2.3	4.1	93.6	2.3
3. Worked as a bookkeeper	186	1.1	2.2	3.2	90.3	6.5	191	3.7	3.7	7.3	86.9	5.6	849	3.8	5.7	9.4	85.0	5.5
a. Less than 6 months	44	0.0	0.0	0.0	95.5	4.5	31	0.0	0.0	0.0	90.3	9.7	156	1.3	1.3	2.6	83.3	14.1
b. 6 months to under 1 year	35	0.0	5.7	5.7	85.7	8.6	31	6.5	0.0	6.5	87.1	6.5	144	2.8	2.8	5.6	87.5	6.9
c. 1 year to under 2 years	46	0.0	2.2	2.2	91.3	6.5	34	2.9	11.8	14.7	79.4	5.9	165	3.6	7.3	10.9	81.8	7.3
d. 2 years or more	58	3.4	3.4	6.9	86.2	6.9	91	4.4	3.3	7.7	86.8	5.5	377	5.0	8.2	13.3	82.8	4.0
4. Worked in non-book. jobs using book. skills	137	0.0	3.6	3.6	93.4	2.9	140	0.7	4.3	5.0	89.3	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 74 :
Frequency of
Office-Store Use
Item 101 :

Involving goodwill*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.1	2.2	3.3	86.1	10.6	564	1.0	2.7	3.7	88.1	8.2	2064	2.0	4.0	6.0	85.0	9.0
2. School Type																		
a. New York City	111	0.9	2.7	3.6	85.6	10.8	242	1.2	2.9	4.1	86.8	9.1	695	1.7	4.0	5.8	84.7	9.5
b. Large City	122	2.5	0.8	3.3	86.9	9.8	105	1.9	2.9	4.8	83.8	11.4	426	3.8	5.6	9.4	81.7	8.9
c. Small City—Suburban	323	0.6	2.5	3.1	84.8	12.1	185	0.0	2.7	2.7	92.4	4.9	771	0.9	3.5	4.4	86.3	9.3
d. Rural	75	1.3	2.7	4.0	90.7	5.3	32	3.1	0.0	3.1	87.5	9.4	172	3.5	2.3	5.8	89.0	5.2
3. Worked as a bookkeeper	186	3.2	6.5	9.7	77.4	12.9	191	2.6	4.7	7.3	82.7	10.0	849	4.4	8.0	12.3	78.3	9.3
a. Less than 6 months	44	0.0	0.0	0.0	95.5	4.5	31	0.0	6.5	6.5	77.4	16.1	156	0.0	2.6	2.6	83.3	14.1
b. 6 months to under 1 year	35	5.7	5.7	11.4	80.0	8.6	31	3.2	6.5	9.7	80.6	9.7	144	4.2	5.6	9.7	81.2	9.0
c. 1 year to under 2 years	46	2.2	4.3	6.5	80.4	13.0	34	0.0	2.9	2.9	88.2	8.8	165	3.0	7.3	10.3	79.4	10.3
d. 2 years or more	58	5.2	13.8	19.0	62.1	19.0	91	4.4	5.5	9.9	82.4	7.7	377	6.6	11.9	18.6	73.7	7.7
4. Worked in non-book. jobs using book. skills	137	0.7	1.5	2.2	90.0	7.8	140	0.7	2.1	2.9	87.9	9.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 75 :
requency of
ffice-Store Use
tem 102 :

To Correct Posting Errors*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	6.5	12.7	19.2	73.7	7.1	564	8.5	14.5	23.0	72.0	5.0	2064	11.0	18.1	29.1	65.2	5.7
2. School Type																		
a. New York City	111	5.4	10.8	16.2	74.8	9.0	242	9.5	11.6	21.1	72.3	6.6	695	12.1	16.0	28.1	65.5	6.5
b. Large City	122	7.4	15.6	23.0	72.1	4.9	105	6.7	21.0	27.6	66.7	5.7	426	12.9	18.8	31.7	62.9	5.4
c. Small City--Suburban	323	7.1	12.4	19.5	71.8	8.7	185	7.0	14.6	21.6	75.1	3.2	771	9.1	19.1	28.1	65.6	6.2
d. Rural	75	4.0	12.0	16.0	82.7	1.3	32	15.6	15.6	31.3	68.8	0.0	172	11.0	20.3	31.4	67.4	1.2
3. Worked as a bookkeeper	186	19.4	34.4	53.8	40.9	5.4	191	22.5	34.6	57.1	38.2	4.7	849	24.5	36.9	61.4	34.5	4.1
a. Less than 6 months	44	6.8	18.2	25.0	63.6	11.4	31	12.9	25.8	38.7	51.6	9.7	156	9.6	23.7	33.3	56.4	10.3
b. 6 months to under 1 year	35	11.4	51.4	62.9	28.6	8.6	31	9.7	29.0	38.7	58.1	3.2	144	11.8	41.7	53.5	41.0	5.6
c. 1 year to under 2 years	46	26.1	23.9	50.0	47.8	2.2	34	8.8	41.2	50.0	44.1	5.9	165	24.2	35.2	59.4	37.0	3.6
d. 2 years or more	58	29.3	41.4	70.7	25.9	3.4	91	34.1	38.5	72.5	24.2	3.3	377	35.0	40.6	75.6	22.0	2.4
4. Worked in non-book. jobs using book. skills	137	2.9	10.9	13.9	83.2	2.9	140	2.9	10.0	12.9	81.4	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 76 : Frequency of Office-Store Use Item 103 : For bad debts collected after they had been written off*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.3	4.1	7.4	85.1	7.4	564	2.7	8.3	11.0	83.5	5.5	2064	4.6	10.2	14.7	79.3	6.0
2. School Type																		
a. New York City	111	2.7	0.9	3.6	84.7	11.7	242	2.1	7.9	9.9	82.2	7.9	695	3.6	9.8	13.4	79.0	7.6
b. Large City	122	4.9	5.7	10.7	84.4	4.9	105	3.8	10.5	14.3	80.0	5.7	426	8.0	12.4	20.4	74.2	5.4
c. Small City—Suburban	323	3.4	4.3	7.7	84.2	8.0	185	2.7	7.0	9.7	87.0	3.2	771	3.8	8.6	12.3	81.8	5.8
d. Rural	75	1.3	5.3	6.7	90.7	2.7	32	3.1	12.5	15.6	84.4	0.0	172	3.5	13.4	16.9	81.4	1.7
3. Worked as a bookkeeper	186	10.8	12.9	23.7	71.0	5.4	191	7.9	21.2	29.8	63.9	6.3	849	10.1	22.1	32.3	63.0	4.7
a. Less than 6 months	44	0.0	2.3	2.3	90.1	6.8	31	0.0	3.2	3.2	87.1	9.7	156	0.6	5.8	6.4	84.0	9.6
b. 6 months to under 1 year	35	5.7	11.4	17.1	74.3	8.6	31	3.2	12.9	16.1	74.2	9.7	144	5.6	15.3	20.8	72.9	6.2
c. 1 year to under 2 years	46	10.9	15.2	26.1	69.6	4.3	34	5.9	29.4	35.3	58.8	5.9	165	8.5	23.6	32.1	63.0	4.8
d. 2 years or more	58	22.4	20.7	43.1	51.7	5.2	91	11.0	29.7	40.7	54.9	4.4	377	15.9	31.0	46.9	50.1	2.9
4. Worked in non-book. jobs using book. skills	137	0.7	1.5	2.2	93.4	4.4	140	0.0	3.6	3.6	91.4	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 77 :
Frequency of
Office-Store Use
Item 104 :

To adjust accounts at the end of the fiscal period*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	7.9	12.8	80.8	6.3	564	5.8	10.8	16.6	77.7	5.9	2064	8.8	13.2	22.0	72.3	5.7
2. School Type																		
a. New York City	111	3.6	7.2	10.8	80.2	9.0	242	5.4	9.9	15.3	76.4	8.3	695	8.5	12.1	20.6	72.4	7.1
b. Large City	122	8.2	7.4	15.6	79.5	4.9	105	4.8	15.2	20.0	75.2	4.8	426	12.9	14.6	27.5	67.4	5.2
c. Small City--Suburban.	323	4.3	8.7	13.0	79.6	7.4	185	6.5	9.2	15.7	80.0	4.3	771	6.9	13.7	20.6	73.7	5.7
d. Rural	75	4.0	6.7	10.7	89.3	0.0	32	6.3	12.5	18.8	81.3	0.0	172	8.7	12.2	20.9	77.9	1.2
3. Worked as a bookkeeper	186	15.6	20.4	36.0	59.1	4.8	191	14.7	24.6	39.3	54.5	6.3	849	19.6	27.0	46.5	48.9	4.6
a. Less than 6 months	44	2.3	20.5	22.7	72.7	4.5	31	0.0	12.9	12.9	77.4	9.7	156	5.1	19.2	24.4	67.9	7.7
b. 6 months to under 1 year	35	11.4	17.1	28.6	65.7	5.7	31	6.5	19.4	25.8	67.7	6.5	144	9.0	27.1	36.1	58.3	5.6
c. 1 year to under 2 years	46	15.2	19.6	34.8	63.0	2.2	34	14.7	29.4	44.1	47.1	8.8	165	18.8	30.9	49.7	45.5	4.8
d. 2 years or more	58	31.0	20.7	51.7	41.4	6.9	91	22.0	27.5	49.5	45.1	5.5	377	30.0	27.6	57.6	38.7	3.7
4. Worked in non-book. jobs using book. skills	137	0.7	8.0	8.8	89.1	2.2	140	1.4	8.6	10.0	84.3	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 78 :
requency of
Office-Store Use
tem 105 :

o close certain accounts at the end of the fiscal period*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.9	8.9	14.7	78.6	6.7	564	6.7	10.8	17.5	76.8	5.7	2064	9.7	13.5	23.2	70.7	6.1
2. School Type																		
a. New York City	111	4.5	7.2	11.7	78.4	9.9	242	5.4	9.5	14.9	77.3	7.9	695	8.9	12.2	21.2	71.4	7.5
b. Large City	122	10.7	9.0	19.7	75.4	4.9	105	6.7	15.2	21.9	73.3	4.8	426	14.6	13.8	28.4	65.7	5.9
c. Small City--Suburban	323	5.0	9.9	14.9	77.7	7.4	185	8.1	8.6	16.8	79.5	3.8	771	7.9	14.3	22.2	71.9	6.0
d. Rural	75	4.0	6.7	10.7	88.0	1.3	32	9.4	9.4	18.8	81.3	0.0	172	8.7	14.5	23.3	75.6	1.2
3. Worked as a bookkeeper	186	18.3	23.1	41.4	53.9	5.4	191	17.3	25.7	42.9	50.8	6.3	849	21.3	27.8	49.1	45.7	5.2
a. Less than 6 months	44	4.5	18.2	22.7	70.5	6.8	31	3.2	22.6	25.8	64.5	9.7	156	7.7	17.9	25.6	64.7	9.6
b. 6 months to under 1 year	35	8.6	31.4	40.0	51.4	8.6	31	16.1	29.0	45.2	51.6	3.2	144	10.4	33.3	43.7	50.7	5.6
c. 1 year to under 2 years	46	21.7	17.4	39.1	56.5	4.3	34	17.6	26.5	44.1	50.0	5.9	165	24.2	25.5	49.7	44.8	5.5
d. 2 years or more	58	34.5	24.1	58.6	37.9	3.4	91	22.0	26.4	48.4	46.2	5.5	377	30.2	30.8	61.0	35.5	3.4
4. Worked in non-book. jobs using book. skills	137	1.5	8.8	10.2	86.9	2.9	140	2.1	6.4	8.6	85.7	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 79 : Frequency of Office-Store Use Item 108 To record receiving of customer's note in payment of an open account*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.3	6.5	13.8	78.9	7.3	564	7.8	8.5	16.3	78.0	5.7	2064	9.3	9.8	19.1	74.3	6.5
2. School Type																		
a. New York City	111	2.7	5.4	8.1	81.1	10.8	242	7.4	7.0	14.5	77.7	7.9	695	8.5	8.6	17.1	75.4	7.5
b. Large City	122	13.1	7.4	20.5	74.6	4.9	105	7.6	11.4	19.0	75.2	5.7	426	13.1	11.3	24.4	68.5	7.0
c. Small City—Suburban	323	7.4	6.5	13.9	77.7	8.4	185	8.1	8.6	16.8	79.5	3.8	771	8.4	10.1	18.5	75.0	6.5
d. Rural	75	4.0	6.7	10.7	88.0	1.3	32	9.4	9.4	18.8	81.3	0.0	172	7.0	9.9	16.9	81.4	1.7
3. Worked as a bookkeeper	186	21.0	17.7	38.7	55.9	5.4	191	20.0	19.4	39.3	53.9	6.8	849	19.9	19.4	39.3	54.3	6.4
a. Less than 6 months	44	11.4	11.4	22.7	70.5	6.8	31	9.7	16.1	25.8	64.5	9.7	156	10.9	10.9	21.8	67.3	10.9
b. 6 months to under 1 year	35	14.3	25.7	40.0	51.4	8.6	31	22.6	16.1	38.7	54.8	6.5	144	15.3	19.4	34.7	58.3	6.9
c. 1 year to under 2 years	46	17.4	13.0	30.4	65.2	4.3	34	8.8	20.6	29.4	64.7	5.9	165	12.7	20.6	33.3	61.2	5.5
d. 2 years or more	58	36.2	20.7	56.9	36.2	6.9	91	25.3	20.9	46.2	48.4	5.5	377	28.1	22.3	50.4	44.0	5.6
4. Worked in non-book. jobs using book. skills	137	4.4	5.8	10.2	85.4	4.4	140	2.9	7.1	10.0	85.0	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 80 : Frequency of Office-Store Use Item 107 : To the individual accounts in the customers' or creditors' ledger*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	13.2	4.8	17.9	70.0	12.0	564	14.0	6.6	20.6	69.5	9.9	2064	18.8	8.0	26.8	62.6	10.6
2. School Type																		
a. New York City	111	9.9	2.7	12.6	71.2	16.2	242	9.9	5.4	15.3	70.2	14.5	695	16.5	7.3	23.9	63.0	13.1
b. Large City	122	17.2	5.7	23.0	63.9	13.1	105	20.0	7.6	27.6	63.8	8.6	426	23.7	9.2	32.9	55.6	11.5
c. Small City--Suburban	323	13.3	5.3	18.6	68.4	13.0	185	16.2	8.1	24.3	69.7	5.9	771	18.5	8.0	26.6	63.7	9.7
d. Rural	75	10.7	4.0	14.7	85.3	0.0	32	12.5	3.1	15.6	81.3	3.1	172	16.9	8.1	25.0	73.3	1.7
3. Worked as a bookkeeper	186	39.8	10.2	50.0	40.3	9.7	191	38.7	14.7	53.4	35.6	11.0	849	41.6	14.5	56.1	34.9	9.1
a. Less than 6 months	44	15.9	4.5	20.5	70.5	9.1	31	19.4	6.5	25.8	61.3	12.9	156	23.1	9.6	32.7	54.5	12.8
b. 6 months to under 1 year	35	31.4	14.3	45.7	37.1	17.1	31	33.3	19.4	51.6	38.7	9.7	144	28.5	20.1	48.6	39.6	11.8
c. 1 year to under 2 years	46	45.7	17.4	63.0	32.6	4.3	34	26.5	26.5	44.1	44.1	11.8	165	37.6	18.2	55.8	35.2	9.1
d. 2 years or more	58	60.3	6.9	67.2	20.7	12.1	91	50.5	14.3	64.8	24.2	11.0	377	55.2	13.0	68.2	23.9	8.0
4. Worked in non-book. jobs using book. skills	137	6.6	5.8	12.4	78.8	8.8	140	2.9	5.0	7.9	81.4	10.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 81 :
Frequency of
Office-Store Use
Item 108 :

To the general
ledger accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	10.8	6.2	17.0	75.4	7.6	564	9.6	10.1	19.7	75.2	5.1	2064	14.8	11.0	25.8	67.8	6.4
2. School Type																		
a. New York City	111	9.0	3.6	12.6	76.6	10.8	242	7.0	9.1	16.1	76.0	7.9	695	14.0	9.4	23.3	68.9	7.8
b. Large City	122	17.2	7.4	24.6	70.5	4.9	105	13.3	13.3	26.7	69.5	3.8	426	19.7	13.1	32.9	61.7	5.4
c. Small City--Suburban	323	9.6	7.4	17.0	74.0	9.0	185	9.7	10.3	20.0	76.8	3.2	771	13.4	11.5	24.9	68.2	6.9
d. Rural	75	8.0	2.7	10.7	88.0	1.3	32	15.6	6.3	21.9	78.1	0.0	172	12.8	9.9	22.7	76.2	1.2
3. Worked as a bookkeeper	186	33.3	15.6	48.9	45.7	5.4	191	25.7	25.1	50.1	44.0	5.2	849	33.6	21.1	54.7	39.9	5.4
a. Less than 6 months	44	13.6	6.8	20.5	70.5	9.1	31	12.9	12.9	25.8	64.5	9.7	156	14.1	16.7	30.8	57.0	12.2
b. 6 months to under 1 year	35	31.4	22.9	54.3	42.9	2.9	31	25.8	19.4	45.2	45.2	9.7	144	26.4	25.0	51.4	41.7	6.9
c. 1 year to under 2 years	46	39.1	15.2	54.4	41.3	4.3	34	23.5	41.2	64.7	32.4	2.9	165	36.4	23.6	60.0	35.2	4.8
d. 2 years or more	58	46.6	17.2	63.8	29.3	6.9	91	30.8	25.3	56.0	40.7	3.3	377	43.0	20.2	63.1	33.4	3.4
4. Worked in non-book. jobs using book. skills	137	4.4	5.1	9.5	86.1	4.4	140	2.9	5.7	8.6	87.1	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 82 : Frequency of Office-Store Use Item 109 : To Controlling Accounts (Accounts Receivable, Accounts Payable, or other)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	10.9	6.3	17.3	74.8	7.9	564	11.9	8.2	20.1	74.3	5.7	2064	15.7	10.5	26.3	67.2	6.6
2. School Type																		
a. New York City	111	9.0	5.4	14.4	73.9	11.7	242	9.1	7.4	16.5	74.8	8.7	695	14.2	10.4	24.6	67.3	8.1
b. Large City	122	14.8	8.2	23.0	70.5	6.6	105	16.2	11.4	27.6	67.6	4.8	426	21.1	11.7	32.9	61.3	5.9
c. Small City-- Suburban	323	10.8	6.8	17.6	74.0	8.4	185	11.9	8.1	20.0	76.8	3.2	771	14.4	10.5	24.9	68.4	6.7
d. Rural	75	8.0	2.7	10.7	86.7	2.7	32	18.8	3.1	21.9	78.1	0.0	172	14.5	8.1	22.7	75.6	1.7
3. Worked as a bookkeeper	186	34.9	17.2	52.2	41.9	5.9	191	31.9	18.8	50.1	42.9	6.3	849	35.7	20.4	56.0	38.3	5.7
a. Less than 6 months	44	13.6	9.1	22.7	68.2	9.1	31	19.4	16.1	35.5	54.8	9.7	156	16.0	12.8	28.8	59.0	12.2
b. 6 months to under 1 year	35	34.3	20.0	54.3	37.1	8.6	31	29.0	12.9	41.9	51.6	6.5	144	27.1	24.3	51.4	41.0	7.6
c. 1 year to under 2 years	46	45.7	17.4	63.0	34.8	2.2	34	23.5	29.4	52.9	44.1	2.9	165	35.8	25.5	61.2	35.2	3.6
d. 2 years or more	58	44.8	20.7	65.5	27.6	6.9	91	40.7	19.8	60.4	33.0	6.6	377	46.9	19.6	66.6	29.4	4.0
4. Worked in non-book. jobs using book. skills	137	2.9	4.4	7.3	87.6	5.1	140	3.6	4.3	7.9	84.3	7.9						

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 83 : requency of ffice-Store Use tem 110 : olumn totals of e special ournals (sales, urchases, cash ceipts, cash yments, or other)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	9.5	6.2	15.7	75.1	9.2	564	11.7	9.0	20.7	72.5	6.7	2064	15.5	10.2	25.6	67.0	7.4
. School Type																		
a. New York City	111	7.2	6.3	13.5	73.0	13.5	242	8.7	8.3	16.9	74.4	8.7	695	14.4	9.9	24.3	67.2	8.5
b. Large City	122	11.5	7.4	18.9	73.8	7.4	105	17.1	10.5	27.6	64.8	7.6	426	20.2	10.6	30.8	62.2	7.0
c. Small City--Suburban.	323	9.6	6.5	16.1	73.7	10.2	185	11.9	9.7	21.6	73.5	4.9	771	14.4	10.2	24.6	67.3	8.0
d. Rural	75	9.3	2.7	12.0	86.7	1.3	32	15.6	6.3	21.9	78.1	0.0	172	12.8	9.9	22.7	76.2	1.2
. Worked as a bookkeeper	186	29.0	15.6	44.6	48.4	7.0	191	30.4	22.5	52.9	40.0	7.3	849	34.5	19.8	54.3	39.2	6.5
a. Less than 6 months	44	9.1	11.4	20.5	72.7	6.8	31	19.4	16.1	35.5	54.8	9.7	156	15.4	16.7	32.1	58.3	9.6
b. 6 months to under 1 year	35	28.6	17.1	45.7	40.0	14.3	31	29.0	16.1	45.2	45.2	9.7	144	27.8	21.5	49.3	40.3	10.4
c. 1 year to under 2 years	46	32.6	23.9	56.5	39.1	4.3	34	23.5	26.5	50.0	41.2	8.8	165	32.7	24.2	56.9	35.8	7.3
d. 2 years or more	58	43.1	10.3	53.4	39.7	6.9	91	37.4	23.1	60.4	35.2	4.4	377	45.4	17.8	63.1	32.9	4.0
. Worked in non-book. jobs using book. skills	137	3.6	6.6	10.2	83.2	6.6	140	3.6	4.3	7.9	84.3	7.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 84 : Frequency of Office-Store Use Item 111: Column totals of the columnar General Journal*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.9	4.6	10.5	80.8	8.7	564	5.1	7.4	12.5	80.9	6.6	2064	9.5	8.7	18.3	74.3	7.4
2. School Type																		
a. New York City	111	6.3	1.8	8.1	78.4	13.5	242	3.7	6.6	10.3	81.8	7.9	695	8.5	8.1	16.5	75.1	8.4
b. Large City	122	7.4	4.9	12.3	79.5	8.2	105	6.7	11.4	18.1	75.2	6.7	426	13.8	10.1	23.9	68.8	7.3
c. Small City--Suburban	323	5.3	5.9	11.1	80.2	8.7	185	5.4	7.0	12.4	82.2	5.4	771	14.4	10.2	24.6	67.3	8.0
d. Rural	75	5.3	2.7	8.0	89.3	2.7	32	9.4	3.1	12.5	84.4	3.1	172	8.1	7.6	15.7	81.4	2.9
3. Worked as a bookkeeper	186	18.3	12.9	31.2	60.8	8.1	191	14.1	19.4	33.5	58.1	8.4	849	22.1	17.7	39.8	52.7	7.5
a. Less than 6 months	44	6.8	4.5	11.4	81.8	6.8	31	6.5	9.7	16.1	67.7	16.1	156	7.7	9.0	16.7	71.2	12.2
b. 6 months to under 1 year	35	17.1	14.3	31.4	57.1	11.4	31	22.6	22.6	45.2	45.2	9.7	144	19.4	21.5	41.0	48.6	10.4
c. 1 year to under 2 years	46	13.0	15.2	28.3	60.9	10.9	34	5.9	20.6	26.5	64.7	8.8	165	16.4	18.8	35.2	55.2	9.7
d. 2 years or more	58	32.8	15.5	48.3	44.8	6.9	91	16.5	20.9	37.4	56.0	6.6	377	31.3	18.8	50.1	44.8	5.0
4. Worked in non-book. jobs using book. skills	137	2.2	2.9	5.1	88.3	6.6	140	1.4	2.1	3.6	90.7	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 85 :
Frequency of
Office-Store Use
Item 112 :

Column totals of the combination journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.3	2.7	7.0	84.0	9.0	564	3.5	5.5	9.0	84.4	6.6	2064	7.1	7.5	14.5	77.2	8.3
2. School Type																		
a. New York City	111	5.4	1.8	7.2	79.3	13.5	242	2.1	5.8	7.9	83.9	8.3	695	6.6	8.2	14.8	75.8	9.4
b. Large City	122	4.1	1.6	5.7	86.1	8.2	105	3.8	7.6	11.4	79.0	9.5	426	9.4	7.5	16.9	73.9	9.2
c. Small City--Suburban.	323	4.3	4.0	8.4	82.7	9.0	185	4.3	3.8	8.1	88.1	3.8	771	6.5	7.4	13.9	78.1	8.0
d. Rural	75	2.7	0.0	2.7	93.3	4.0	32	9.4	6.3	15.6	84.4	0.0	172	5.8	4.7	10.5	86.6	2.9
3. Worked as a bookkeeper	186	14.0	6.9	21.0	69.4	9.7	191	9.4	15.2	24.6	67.5	7.9	849	16.5	15.1	31.6	59.1	9.3
a. Less than 6 months	44	9.1	2.3	11.4	81.8	6.8	31	9.7	6.5	16.1	71.0	12.9	156	10.3	5.8	16.0	72.4	11.5
b. 6 months to under 1 year	35	14.3	8.6	22.9	65.7	11.4	31	12.9	9.7	22.6	64.5	12.9	144	13.2	15.3	28.5	59.0	12.5
c. 1 year to under 2 years	46	13.0	8.7	21.7	65.2	13.0	34	5.9	14.7	20.6	73.5	5.9	165	11.5	14.5	26.1	61.2	12.7
d. 2 years or more	58	19.0	6.9	25.9	63.8	10.3	91	9.9	18.7	28.5	64.8	6.6	377	22.3	18.3	40.6	52.3	7.2
4. Worked in non-book. jobs using book. skills	137	0.7	2.2	2.9	91.2	5.8	140	1.4	0.7	2.1	91.4	6.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 86 : Frequency of Office-Store Use Item 113 :

Directly from a sales slip*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.9	6.2	12.0	80.2	7.8	564	7.4	6.2	13.6	81.0	5.3	2064	9.4	8.1	17.5	76.1	6.4
2. School Type																		
a. New York City	111	4.5	4.5	9.0	80.2	10.8	242	5.4	4.1	9.5	83.1	7.4	695	7.8	6.2	14.0	78.1	7.9
b. Large City	122	6.6	7.4	13.9	81.1	4.9	105	11.4	8.6	20.0	74.3	5.7	426	11.3	10.6	21.8	73.0	5.2
c. Small City—Suburban.	323	5.9	6.2	12.1	78.9	9.0	185	7.6	7.0	14.6	82.2	3.2	771	9.3	8.3	17.6	75.6	6.7
d. Rural	75	6.7	6.7	13.3	84.0	2.7	32	9.4	9.4	18.8	81.3	0.0	172	11.0	9.3	20.3	77.9	1.7
3. Worked as a bookkeeper	186	17.2	14.5	31.7	62.9	5.4	191	19.4	12.6	31.9	62.3	5.8	849	20.1	14.7	34.9	59.5	5.7
a. Less than 6 months	44	2.3	11.4	13.6	81.8	4.5	31	6.5	9.7	16.1	74.2	9.7	156	5.8	12.2	17.9	73.1	9.0
b. 6 months to under 1 year	35	8.6	22.9	31.4	60.0	8.6	31	16.1	22.6	38.7	54.8	6.5	144	16.0	21.5	37.5	55.6	6.9
c. 1 year to under 2 years	46	19.6	19.6	39.1	56.5	4.3	34	8.8	14.7	23.5	70.6	5.9	165	17.0	17.6	34.5	59.4	6.1
d. 2 years or more	58	32.8	8.6	41.4	51.7	6.9	91	28.6	9.9	38.5	58.2	3.3	377	28.6	12.2	40.8	54.9	4.2
4. Worked in non-book. jobs using book. skills	137	2.9	7.3	10.2	83.9	5.8	140	2.9	5.0	7.9	87.1	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 87 : Frequency of Office-Store Use Item 114 : Directly from a cash register tape*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.8	4.4	8.2	83.5	8.2	564	4.3	5.7	10.0	85.5	4.6	2064	6.1	7.4	13.5	80.1	6.4
2. School Type																		
a. New York City	111	2.7	2.7	5.4	82.0	12.6	242	1.7	4.5	6.2	86.8	7.0	695	4.0	5.6	9.7	82.3	8.1
b. Large City	122	5.7	4.1	9.8	84.4	5.7	105	9.5	8.6	18.1	78.1	3.8	426	8.9	9.4	18.3	76.8	4.9
c. Small City— Suburban.	323	3.4	5.0	8.4	82.7	9.0	185	4.3	4.9	9.2	88.1	2.7	771	5.8	7.8	13.6	79.8	6.6
d. Rural	75	4.0	5.3	9.3	88.0	2.7	32	6.3	9.4	15.6	84.4	0.0	172	8.7	8.1	16.9	80.8	2.3
3. Worked as a bookkeeper	186	10.8	11.3	22.0	71.0	7.0	191	12.0	9.9	22.0	73.8	4.2	849	13.3	13.5	26.9	67.4	5.8
a. Less than 6 months	44	2.3	6.8	9.1	86.4	4.5	31	0.0	12.9	12.9	77.4	9.7	156	3.8	14.1	17.9	73.7	8.3
b. 6 months to under 1 year	35	11.4	20.0	31.4	57.1	11.4	31	3.2	12.9	16.1	77.4	6.5	144	9.7	17.4	27.1	63.2	9.7
c. 1 year to under 2 years	46	10.9	13.0	23.9	67.4	8.7	34	14.7	8.8	23.5	73.5	2.9	165	14.5	15.8	30.3	62.4	7.3
d. 2 years or more	58	17.2	8.6	25.9	67.2	6.9	91	17.6	7.7	25.3	72.5	2.2	377	17.5	10.9	28.4	54.9	4.2
4. Worked in non-book. jobs using book. skills	137	2.9	5.1	8.0	86.1	5.8	140	0.7	6.4	7.1	88.6	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 88 : Frequency of Office-Store Use Item 115: Directly from an invoice*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.8	7.6	15.4	76.7	7.9	564	12.2	7.8	20.0	74.3	5.7	2064	14.5	10.5	25.0	68.3	6.7
2. School Type																		
a. New York City	111	8.1	6.3	14.4	74.8	10.8	242	9.9	7.9	17.8	74.0	8.3	695	15.1	10.1	25.2	66.7	8.1
b. Large City	122	9.8	8.2	18.0	77.0	4.9	105	21.0	9.5	30.5	64.8	4.8	426	19.0	12.4	31.5	63.0	5.4
c. Small City--Suburban.	323	7.4	7.7	15.2	75.5	9.3	185	9.2	7.0	16.2	80.0	3.8	771	11.8	9.7	21.5	71.2	7.3
d. Rural	75	5.3	8.0	13.3	84.0	2.7	32	18.8	9.4	28.1	71.9	0.0	172	13.4	10.5	23.8	73.8	2.3
3. Worked as a bookkeeper	186	21.5	17.2	38.7	54.8	6.5	191	32.5	15.7	48.2	45.5	6.3	849	31.8	17.7	49.5	44.4	6.1
a. Less than 6 months	44	6.8	9.1	15.9	77.3	6.8	31	22.6	12.9	35.5	51.6	12.9	156	16.7	14.1	30.8	58.3	10.9
b. 6 months to under 1 year	35	17.1	17.1	34.3	60.0	5.7	31	9.7	19.4	29.0	61.3	9.7	144	20.1	20.1	40.3	51.4	8.3
c. 1 year to under 2 years	46	19.6	21.7	41.3	52.2	6.5	34	26.5	29.4	55.9	41.2	2.9	165	27.3	22.4	49.7	43.6	6.6
d. 2 years or more	58	36.2	17.2	53.4	37.9	8.6	91	45.1	14.3	59.3	37.4	3.3	377	43.8	16.2	59.9	29.2	3.7
4. Worked in non-book. jobs using book. skills	137	5.8	10.2	16.1	78.8	5.1	140	2.9	8.6	11.4	83.6	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 89 : Frequency of Office-Store Use Item 116 : Merchandise Inventory*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.4	8.2	13.6	73.9	12.5	564	5.5	7.1	12.6	77.3	10.1	2064	8.8	10.8	19.6	69.3	11.1
2. School Type																		
a. New York City	111	1.8	7.2	9.0	73.9	17.1	242	2.9	4.5	7.4	79.3	13.2	695	7.2	8.2	15.4	71.0	13.5
b. Large City	122	7.4	10.7	18.0	69.7	12.3	105	8.6	6.7	15.2	75.2	9.5	426	12.0	12.9	24.9	64.3	10.8
c. Small City--Suburban.	323	5.6	8.4	13.9	73.4	12.7	185	4.9	10.3	15.1	76.8	8.1	771	7.8	11.4	19.2	69.8	11.0
d. Rural	75	6.7	5.3	12.0	82.7	5.3	32	18.8	9.4	28.1	71.9	0.0	172	12.2	12.8	25.0	72.1	2.9
3. Worked as a bookkeeper	186	11.8	16.7	28.5	60.2	11.3	191	12.0	14.1	26.1	63.4	10.5	849	17.4	18.3	35.7	54.3	10.0
a. Less than 6 months	44	13.6	4.5	18.2	65.9	15.9	31	3.2	19.4	22.6	61.3	16.1	156	12.2	10.3	22.4	60.3	17.3
b. 6 months to under 1 year	35	0.0	17.1	17.1	68.6	14.3	31	9.7	9.7	19.4	71.0	9.7	144	10.4	18.7	29.2	57.6	13.2
c. 1 year to under 2 years	46	10.9	26.1	37.0	52.2	10.9	34	8.8	23.5	32.4	64.7	2.9	165	16.4	21.8	38.2	53.3	8.5
d. 2 years or more	58	19.0	20.7	39.7	53.4	6.9	91	17.6	14.3	31.9	58.2	9.9	377	22.3	21.9	43.2	49.6	7.2
4. Worked in non-book. jobs using book. skills	137	5.8	10.2	16.1	72.3	11.7	140	4.3	7.9	12.1	76.4	11.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 90 : Frequency of Office-Store Use Item 117 : Notes receivable or notes payable*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.3	6.7	13.0	80.2	6.8	564	5.5	8.7	14.2	79.8	6.0	2064	9.7	11.1	20.9	72.8	6.3
2. School Type																		
a. New York City	111	2.7	8.1	10.8	79.3	9.9	242	2.9	8.3	11.2	81.0	7.9	695	8.5	11.5	20.0	72.6	7.3
b. Large City	122	8.2	4.9	13.1	81.9	4.9	105	8.6	15.2	23.8	71.4	4.8	426	13.6	13.1	26.8	64.3	10.8
c. Small City--Suburban	323	6.8	6.8	13.6	78.3	8.0	185	7.0	5.4	12.4	82.7	4.9	771	8.8	9.9	18.7	74.2	7.1
d. Rural	75	6.7	6.7	13.3	86.7	0.0	32	6.3	9.4	15.6	81.3	3.1	172	9.3	10.5	19.8	79.1	6.2
3. Worked as a bookkeeper	186	16.7	17.2	33.9	62.4	3.8	191	15.2	21.5	36.6	56.0	7.3	849	21.1	21.3	42.4	52.2	5.4
a. Less than 6 months	44	4.5	11.4	15.9	81.8	2.3	31	3.2	19.4	22.6	67.7	9.7	156	7.1	16.0	23.1	69.2	7.7
b. 6 months to under 1 year	35	8.6	25.7	34.3	60.0	5.7	31	19.4	12.9	32.3	58.1	9.7	144	16.0	22.2	38.2	54.2	7.6
c. 1 year to under 2 years	46	23.9	13.0	37.0	58.7	4.3	34	5.9	26.5	32.4	64.7	2.9	165	21.2	23.0	44.2	50.3	5.5
d. 2 years or more	58	25.9	19.0	44.8	50.0	5.2	91	22.0	22.0	43.9	48.4	7.7	377	28.9	22.0	50.9	44.6	4.5
4. Worked in non-book. jobs using book. skills	137	5.8	5.1	10.9	84.7	4.4	140	1.4	5.0	6.4	88.6	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 91 : Frequency of Office-Store Use Item 118 : Cash short or over*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.8	8.9	15.7	76.5	7.8	564	5.3	11.7	17.0	77.7	5.3	2064	9.2	13.4	22.6	70.8	6.6
2. School Type																		
a. New York City	111	2.7	6.3	9.0	77.5	13.5	242	2.1	8.7	10.7	82.2	7.0	695	6.1	10.4	16.4	75.2	8.4
b. Large City	122	9.0	8.2	17.2	77.0	5.7	105	9.5	19.0	28.6	67.6	3.8	426	13.8	16.7	30.5	64.6	4.9
c. Small City—Suburban.	323	7.1	10.5	17.6	74.3	8.0	185	5.4	13.0	18.4	77.3	4.3	771	8.6	14.7	23.2	69.8	7.0
d. Rural	75	8.0	6.7	14.7	84.0	1.3	32	15.6	3.1	18.8	78.1	3.1	172	13.4	12.2	25.6	72.7	1.7
3. Worked as a bookkeeper	186	18.8	21.5	40.3	52.7	7.0	191	13.6	27.2	40.8	53.4	5.8	849	19.1	25.7	44.8	49.0	6.2
a. Less than 6 months	44	11.4	18.2	29.5	63.6	6.8	31	6.5	19.4	25.8	67.7	6.5	156	9.6	17.9	27.6	62.2	10.3
b. 6 months to under 1 year	35	20.0	8.6	28.6	62.8	8.6	31	12.9	22.6	35.5	61.3	3.2	144	16.0	24.3	40.3	51.4	8.3
c. 1 year to under 2 years	46	26.1	30.4	56.5	37.0	6.5	34	0.0	32.4	32.4	61.8	5.9	165	18.2	32.1	50.3	43.0	6.6
d. 2 years or more	58	19.0	25.9	44.8	48.3	6.9	91	20.9	28.6	49.5	44.0	6.6	377	24.4	26.5	50.9	44.8	4.2
4. Worked in non-book. jobs using book. skills	137	5.1	9.5	14.6	81.0	4.4	140	2.9	9.3	12.1	82.9	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 92: Frequency of Office-Store Use Item 119: Allowance for Depreciation*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.2	4.6	6.8	85.1	8.1	564	1.4	6.9	8.3	86.5	5.1	2064	5.2	9.1	14.3	79.2	6.5
2. School Type																		
a. New York City	111	0.0	5.4	5.4	82.0	12.6	242	0.0	5.4	5.4	87.6	7.0	695	4.2	9.4	13.5	78.7	7.8
b. Large City	122	1.6	4.1	5.7	87.7	6.6	105	1.9	10.5	12.4	82.9	4.8	426	6.6	11.5	18.1	76.3	5.6
c. Small City-- Suburban	323	3.4	4.3	7.7	83.3	9.0	185	3.2	5.9	9.2	87.0	3.8	771	4.7	7.8	12.5	80.4	7.1
d. Rural	75	1.3	5.3	6.7	93.3	0.0	32	0.0	12.5	12.5	7.5	0.0	172	8.1	8.1	16.3	83.1	0.6
3. Worked as a bookkeeper	186	5.9	10.2	16.1	76.3	7.5	191	3.7	15.7	19.4	75.4	5.2	849	11.2	17.8	28.9	65.1	5.9
a. Less than 6 months	44	0.0	0.0	0.0	97.7	2.3	31	0.0	22.6	22.6	67.7	9.7	156	4.5	7.7	12.2	79.5	8.3
b. 6 months to under 1 year	35	2.9	11.4	14.3	74.3	11.4	31	6.5	6.5	12.9	83.9	3.2	144	8.3	16.7	25.0	68.1	6.9
c. 1 year to under 2 years	46	4.3	13.0	17.4	73.9	8.7	34	0.0	20.6	20.6	76.5	2.9	165	7.9	18.2	26.1	67.3	6.6
d. 2 years or more	58	13.8	15.5	29.3	60.3	10.3	91	5.5	16.5	22.0	72.5	5.5	377	16.2	22.3	38.5	56.5	5.0
4. Worked in non-book. jobs using book. skills	137	1.5	6.6	8.0	86.9	5.1	140	0.7	5.7	6.4	88.6	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 93 :
requency of
ffice-Store Use
tem 120 :

Allowance for Bad Debts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.2	4.9	7.1	85.1	7.8	564	1.9	6.6	8.5	86.2	5.3	2064	4.2	9.6	13.8	79.6	6.6
2. School Type																		
a. New York City	111	1.8	2.7	4.5	82.9	12.6	242	0.4	6.2	6.6	86.0	7.4	695	4.3	9.7	14.0	77.8	8.2
b. Large City	122	4.1	4.1	8.2	86.1	5.7	105	3.8	8.6	12.4	82.9	4.8	426	6.1	11.3	17.4	77.0	5.6
c. Small City--Suburban.	323	2.2	5.6	7.7	83.6	8.7	185	3.2	5.4	8.6	87.6	3.8	771	3.0	8.3	11.3	81.7	7.0
d. Rural	75	0.0	6.7	6.7	0.0	0.0	32	0.0	9.4	9.4	90.6	0.0	172	4.7	11.0	15.7	83.7	0.6
3. Worked as a bookkeeper	186	7.5	13.4	21.0	72.0	7.0	191	5.2	16.2	21.5	72.8	5.8	849	9.8	19.8	29.6	64.4	6.0
a. Less than 6 months	44	2.3	0.0	2.3	93.2	4.5	31	0.0	6.5	6.5	83.9	9.7	156	2.6	5.8	8.3	82.7	9.0
b. 6 months to under 1 year	35	5.7	14.3	20.0	71.4	8.6	31	6.5	9.7	16.1	74.2	9.7	144	6.9	17.4	24.3	67.4	8.3
c. 1 year to under 2 years	46	10.9	13.0	23.9	67.4	8.7	34	2.9	26.5	29.4	64.7	5.9	165	8.5	19.4	27.9	64.8	7.3
d. 2 years or more	58	10.3	24.1	34.5	56.9	8.6	91	7.7	17.6	25.3	70.3	4.4	377	14.1	26.5	40.6	54.9	4.5
4. Worked in non-book. jobs using book. skills	137	0.0	3.6	3.6	92.0	4.4	140	0.7	4.3	5.0	90.7	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 94 :
Frequency of
Office-Store Use
Item 121 :

Sales returns and allowances*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.4	6.8	11.3	81.3	7.4	564	4.8	8.5	13.3	80.7	6.0	2064	6.6	10.8	17.4	75.4	6.7
2. School Type																		
a. New York City	111	0.9	8.1	9.0	80.2	10.8	242	2.9	7.0	9.9	82.2	7.9	695	6.9	9.9	16.9	75.5	7.6
b. Large City	122	6.6	7.4	13.9	81.9	4.1	105	6.7	12.4	19.0	75.2	5.7	426	8.9	13.0	22.1	72.5	5.4
c. Small City--Suburban.	323	4.3	6.5	10.8	79.9	9.3	185	4.3	8.6	13.0	82.7	4.3	771	14.8	9.9	14.7	77.6	7.8
d. Rural	75	6.7	5.3	12.0	88.0	0.0	32	15.6	6.3	21.9	75.0	3.1	172	8.1	12.2	20.3	78.5	1.2
3. Worked as a bookkeeper	186	11.3	16.1	27.4	66.7	5.9	191	13.1	22.0	35.1	58.7	6.8	849	14.7	21.1	35.8	57.9	6.2
a. Less than 6 months	44	4.5	13.6	18.2	77.3	4.5	31	0.0	12.9	12.9	74.2	12.9	156	5.8	16.7	22.4	67.9	9.6
b. 6 months to under 1 year	35	8.6	22.9	31.4	60.0	8.6	31	9.7	22.6	32.3	58.1	9.7	144	9.0	25.7	34.7	56.9	8.3
c. 1 year to under 2 years	46	10.9	19.6	30.4	63.0	6.5	34	8.8	29.4	38.2	55.9	5.9	165	9.7	23.6	33.3	58.8	7.9
d. 2 years or more	58	19.0	13.8	32.8	62.1	5.2	91	19.8	22.0	41.8	53.8	4.4	377	22.5	19.9	42.4	53.3	4.2
4. Worked in non-book. jobs using book. skills	137	3.6	5.8	9.5	85.4	5.1	140	1.4	4.3	5.7	88.6	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able95 :
requency of
ffice-Store Use
tem 122 :
Purchases
Returns and
Allowances*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.2	7.4	10.6	81.8	7.6	564	4.1	7.8	11.9	81.9	6.2	2064	6.2	10.4	16.6	76.8	6.6
2. School Type																		
a. New York City	111	0.0	8.1	8.1	80.2	11.7	242	2.9	5.8	8.7	83.1	8.3	695	6.6	9.2	15.9	76.5	7.6
b. Large City	122	3.3	13.1	16.4	79.5	4.1	105	5.7	13.3	19.0	75.2	5.7	426	8.0	14.8	22.8	72.1	5.2
c. Small City--Suburban	323	4.0	5.6	9.6	81.4	9.0	185	3.8	7.0	10.8	84.9	4.3	771	4.9	8.7	13.6	78.9	7.5
d. Rural	75	4.0	5.3	9.3	89.3	1.3	32	9.4	9.4	18.8	78.1	3.1	172	5.8	12.2	18.0	80.2	1.7
3. Worked as a bookkeeper	186	7.5	18.8	26.3	66.7	7.0	191	11.0	19.4	30.4	62.3	7.3	849	13.7	19.9	33.6	60.3	6.1
a. Less than 6 months	44	0.0	9.1	9.1	81.8	9.1	31	0.0	19.4	19.4	64.5	16.1	156	4.5	16.7	21.2	67.3	11.5
b. 6 months to under 1 year	35	2.9	31.4	34.3	60.0	5.7	31	9.7	16.1	25.8	64.5	9.7	144	7.6	22.2	29.9	63.2	6.9
c. 1 year to under 2 years	46	13.0	21.7	34.8	56.5	8.7	34	5.9	23.5	29.4	64.7	5.9	165	9.7	20.6	30.3	62.4	7.3
d. 2 years or more	58	12.1	19.0	31.0	63.8	5.2	91	17.6	18.7	36.3	59.3	4.4	377	21.5	20.2	41.6	54.4	4.0
4. Worked in non-book. jobs using book. skills	137	2.9	5.8	8.8	86.9	4.4	140	1.4	5.0	6.4	87.9	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 96 : Frequency of Office-Store Use Item 123: Transportation on Sales (Delivery Expense)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.7	7.3	10.0	82.7	7.3	564	4.6	8.2	12.8	82.4	4.8	2064	7.0	10.2	17.2	76.7	6.1
2. School Type																		
a. New York City	111	0.9	6.3	7.2	82.0	10.8	242	3.3	8.3	11.6	82.2	6.2	695	8.1	10.5	18.6	74.6	6.8
b. Large City	122	4.1	9.0	13.1	82.8	4.1	105	6.7	11.4	18.1	77.1	4.8	426	10.1	10.8	20.9	74.2	4.9
c. Small City--Suburban.	323	2.8	6.5	9.3	82.0	8.7	185	4.3	5.9	10.3	85.9	3.8	771	4.	9.3	13.9	79.0	7.1
d. Rural	75	2.7	9.3	12.0	86.7	1.3	32	9.4	9.4	18.8	81.3	0.0	172	6.4	11.6	18.0	80.8	1.2
3. Worked as a bookkeeper	186	8.1	17.7	25.8	68.3	5.9	191	12.0	18.8	30.1	64.4	4.7	849	15.8	19.4	35.2	59.6	5.2
a. Less than 6 months	44	2.3	6.8	9.1	84.1	6.8	31	0.0	22.6	22.6	71.0	6.5	156	2.6	15.4	17.9	73.1	9.0
b. 6 months to under 1 year	35	0.0	31.4	31.4	62.9	5.7	31	6.5	12.9	19.4	74.2	6.5	144	5.6	24.3	29.9	63.2	6.9
c. 1 year to under 2 years	46	8.7	10.9	19.6	73.9	6.5	34	5.9	23.5	29.4	67.6	2.9	165	12.7	15.2	27.9	66.6	5.5
d. 2 years or more	58	17.2	24.1	41.4	53.4	5.2	91	20.9	17.6	38.5	57.1	4.4	377	26.5	20.7	47.2	49.1	3.7
4. Worked in non-book. jobs using book. skills	137	0.7	5.1	5.8	89.8	4.4	140	2.1	6.4	8.6	87.1	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 97 :
requency of
ffice-Store Use
tem 124 :
Transportation
on Purchases
(Freight-In)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	2.2	6.3	8.6	83.8	7.6	564	4.3	8.0	12.2	82.6	5.1	2064	6.7	10.4	17.2	76.8	6.1
. School Type																		
a. New York City	111	0.0	6.3	6.3	82.9	10.8	242	2.5	6.6	9.1	84.3	6.6	695	7.1	11.0	18.0	75.2	6.8
b. Large City	122	2.5	9.8	12.3	82.8	4.9	105	5.7	10.5	16.2	79.0	4.8	426	8.5	12.2	20.7	74.6	4.7
c. Small City—Suburban	323	2.8	5.6	8.4	82.7	9.0	185	4.9	7.6	12.4	83.2	4.3	771	5.6	9.1	14.7	78.1	7.3
d. Rural	75	2.7	4.0	6.7	92.0	1.3	32	9.4	12.5	21.9	78.1	0.0	172	6.4	9.9	16.3	82.6	1.2
. Worked as a bookkeeper	186	5.4	17.2	22.6	71.0	6.5	191	12.0	18.8	30.1	63.4	5.8	849	14.7	21.1	35.8	59.1	5.1
a. Less than 6 months	44	0.0	6.8	6.8	86.4	6.8	31	0.0	19.4	19.4	71.0	9.7	156	3.2	13.5	16.7	73.7	9.6
b. 6 months to under 1 year	35	2.9	25.7	28.6	65.7	5.7	31	3.2	9.7	12.9	77.4	9.7	144	4.2	24.3	28.5	64.6	6.9
c. 1 year to under 2 years	46	6.5	8.7	15.2	78.3	6.5	34	8.8	23.5	32.4	64.7	2.9	165	13.3	17.6	30.9	64.2	4.8
d. 2 years or more	58	10.3	25.9	36.2	55.2	8.6	91	20.9	18.7	39.6	56.0	4.4	377	24.1	23.9	48.0	48.2	3.7
. Worked in non-book. jobs using book. skills	137	2.2	2.9	5.1	90.5	4.4	140	0.7	5.0	5.7	90.0	4.3						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 98 : Frequency of Office-Store Use Item 125 : Collection Expense (Exchange Expense)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.9	3.6	5.5	86.1	8.4	564	2.1	5.3	7.4	86.3	6.2	2064	4.2	7.8	12.0	80.4	7.6
2. School Type																		
a. New York City	111	1.8	2.7	4.5	82.9	12.6	242	1.2	5.4	6.6	86.0	7.4	695	4.9	8.2	13.1	78.2	8.6
b. Large City	122	2.5	6.6	9.0	85.2	5.7	105	2.9	8.6	11.4	82.9	5.7	426	7.0	8.7	15.7	77.9	6.3
c. Small City—Suburban	323	2.2	3.1	5.5	85.1	9.6	185	2.7	2.2	4.9	89.7	5.4	771	2.6	6.7	9.3	82.1	8.6
d. Rural	75	0.0	2.7	2.7	96.0	1.3	32	3.1	12.5	15.6	81.3	3.1	172	1.7	8.7	10.5	87.8	1.7
3. Worked as a bookkeeper	186	5.9	10.8	16.7	75.3	8.1	191	5.2	13.6	18.8	73.3	7.9	849	9.2	16.1	25.3	66.4	8.2
a. Less than 6 months	44	0.0	2.3	2.3	93.2	4.5	31	0.0	9.7	9.7	77.4	12.9	156	2.6	5.8	8.3	80.8	10.9
b. 6 months to under 1 year	35	5.7	5.7	11.4	77.1	11.4	31	12.9	3.2	16.1	80.6	3.2	144	6.9	11.8	18.7	69.4	11.8
c. 1 year to under 2 years	46	10.9	6.5	17.4	71.7	10.9	34	0.0	14.7	14.7	76.5	8.8	165	6.1	15.2	21.2	69.1	9.7
d. 2 years or more	58	6.9	24.1	31.0	60.3	8.6	91	5.5	17.6	23.1	69.2	7.7	377	14.1	22.3	36.3	57.3	6.4
. Worked in non-book. jobs using book. skills	137	0.7	1.5	2.2	92.7	5.1	140	1.4	1.4	2.9	91.4	5.7						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able99 :
requency of
ffice-Store Use
tem 126:
Commissions
Earned or
Paid*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.2	4.1	7.3	84.9	7.8	564	4.3	6.7	11.0	83.7	5.3	2064	6.6	7.8	14.4	79.2	6.4
2. School Type																		
a. New York City	111	2.7	2.7	5.4	83.8	10.8	242	3.3	7.0	10.3	82.2	7.4	695	7.9	8.4	16.3	76.1	7.6
b. Large City	122	6.6	4.1	10.7	84.4	4.9	105	2.9	14.3	17.1	79.0	3.8	426	8.9	8.7	17.6	77.7	4.7
c. Small City--Suburban	323	2.2	4.6	6.8	83.9	9.0	185	4.9	3.2	8.1	87.6	4.3	771	4.0	6.9	10.9	81.7	7.4
d. Rural	75	2.7	4.0	6.7	92.0	1.3	32	12.5	0.0	12.5	87.5	0.0	172	7.6	7.0	14.5	84.3	1.2
3. Worked as a bookkeeper	186	8.1	9.1	17.2	75.3	7.5	191	12.0	17.8	29.8	64.4	5.8	849	14.8	15.4	30.3	63.9	5.8
a. Less than 6 months	44	2.3	2.3	4.5	88.6	6.8	31	0.0	12.9	12.9	74.2	12.9	156	3.8	6.4	10.3	79.5	10.3
b. 6 months to under 1 year	35	5.7	8.6	14.3	74.3	11.4	31	3.2	9.7	12.9	83.9	3.2	144	7.6	13.9	21.5	70.1	8.3
c. 1 year to under 2 years	46	6.5	10.9	17.4	76.1	6.5	34	11.8	14.7	26.5	70.6	2.9	165	9.1	14.5	23.6	70.3	6.1
d. 2 years or more	58	15.5	13.8	29.3	62.1	8.6	91	19.8	25.3	45.1	50.5	4.4	377	24.7	20.4	45.1	51.2	3.7
4. Worked in non-book. jobs using book. skills	137	3.6	5.1	8.8	87.6	3.6	140	0.7	1.4	2.1	92.9	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 100 :
requency of
ffice–Store Use
tem 127 :

Sales Discount
(Cash Discount)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.7	7.4	14.1	79.6	6.3	564	7.6	9.0	16.7	7.8	5.3	2064	10.0	11.3	21.3	72.8	6.0
2. School Type																		
a. New York City	111	4.5	8.1	12.6	78.4	9.0	242	6.2	7.0	13.2	80.2	6.6	695	10.5	9.8	20.3	73.1	6.6
b. Large City	122	9.0	7.4	16.4	80.3	3.3	105	10.5	15.2	25.7	69.5	4.8	426	13.4	15.0	28.4	67.1	4.5
c. Small City—Suburban.	323	5.9	8.0	13.9	78.0	8.0	185	7.0	8.1	15.1	80.0	4.9	771	7.5	10.2	17.8	75.0	7.3
d. Rural	75	9.3	4.0	13.3	86.7	0.0	32	12.5	9.4	21.9	78.1	0.0	172	10.5	12.8	23.3	75.6	1.2
3. Worked as a bookkeeper	186	17.7	17.2	34.9	61.3	3.8	191	21.0	20.0	40.8	53.9	5.2	849	21.3	21.3	42.6	52.5	4.8
a. Less than 6 months	44	9.1	11.4	20.5	77.3	2.3	31	3.2	22.6	25.8	67.7	6.5	156	9.6	16.7	26.3	65.4	8.3
b. 6 months to under 1 year	35	5.7	14.3	20.0	77.1	2.9	31	12.9	16.1	29.0	64.5	6.5	144	10.4	21.5	31.9	61.1	6.9
c. 1 year to under 2 years	46	21.7	19.6	41.3	54.4	4.3	34	8.8	29.4	38.2	58.8	2.9	165	18.2	23.6	41.8	53.9	4.2
d. 2 years or more	58	29.3	20.7	50.0	44.8	5.2	91	34.1	17.6	51.6	42.9	5.5	377	31.8	21.8	53.6	42.7	3.7
4. Worked in non-book. jobs using book. skills	137	5.1	5.8	10.9	85.4	3.6	140	2.1	7.9	10.0	85.0	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 101:
equency of
fice-Store Use
em 128
urchases Discount
Cash Discount)

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	4.9	5.7	10.6	82.4	7.0	564	6.9	8.7	15.6	78.7	5.7	2064	8.5	11.1	19.7	74.1	6.3
. School Type																		
a. New York City	111	.9	5.4	6.3	82.9	10.8	242	5.4	6.2	11.6	81.4	7.0	695	8.1	9.9	18.0	74.8	7.2
b. Large City	122	9.0	2.5	11.5	84.4	4.1	105	8.6	15.2	23.8	70.5	5.7	426	12.0	13.8	25.8	69.2	4.9
c. Small City—Suburban.	323	4.3	7.4	11.8	80.2	8.0	185	6.5	8.6	15.1	80.0	4.9	771	6.4	10.8	17.1	75.6	7.3
d. Rural	75	6.7	4.0	10.7	88.0	1.3	32	15.6	6.3	21.9	78.1	0.0	172	11.6	11.0	22.7	76.2	1.2
. Worked as a bookkeeper	186	11.8	13.4	25.3	69.4	5.4	191	18.8	18.8	37.7	55.5	6.8	849	17.9	21.6	39.5	54.9	5.7
a. Less than 6 months	44	4.5	9.1	13.6	81.8	4.5	31	3.2	12.9	16.1	74.2	9.7	156	7.1	14.7	21.8	68.6	9.6
b. 6 months to under 1 year	35	0.0	17.1	17.1	77.1	5.7	31	9.7	19.4	29.0	64.5	6.5	144	7.6	24.3	31.9	59.7	8.3
c. 1 year to under 2 years	46	13.0	15.2	28.3	65.2	6.5	34	14.7	26.5	41.2	55.9	2.9	165	15.8	23.6	39.4	55.8	4.8
d. 2 years or more	58	24.1	12.1	36.2	56.9	6.9	91	29.7	18.7	48.4	45.1	6.6	377	27.3	22.0	49.3	46.4	4.3
. Worked in non-book. jobs using book. skills	137	5.1	5.8	10.9	85.4	3.6	140	2.1	7.9	10.0	85.0	5.0						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 102 :
Frequency of
Office-Store Use
Item 129:

Notes Receivable
Discounted*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.1	3.0	5.0	87.0	7.9	564	2.8	4.4	7.3	86.7	6.0	2064	3.5	6.5	10.0	82.7	7.3
2. School Type																		
a. New York City	111	1.8	3.6	5.4	84.7	9.9	242	2.1	4.5	6.6	85.5	7.9	695	4.2	6.9	11.1	80.8	8.1
b. Large City	122	2.5	8.0	3.2	91.3	4.9	105	2.9	6.7	9.5	84.8	5.7	426	4.7	7.5	12.2	75.3	6.1
c. Small City—Suburban.	323	2.5	3.1	5.6	84.5	9.9	185	3.2	3.2	6.5	88.6	4.9	771	2.6	5.3	7.9	83.5	8.6
d. Rural	75	0.0	5.3	5.3	93.3	1.3	32	6.3	3.1	9.4	90.6	0.0	172	2.3	8.1	10.5	88.4	1.2
3. Worked as a bookkeeper	186	5.9	7.5	13.4	79.6	7.0	191	7.9	11.5	19.4	73.3	7.3	849	7.5	13.7	21.2	71.1	7.7
a. Less than 6 months	44	2.3	0.0	2.3	90.1	6.8	31	0.0	6.5	6.5	83.9	9.7	156	2.6	3.8	6.4	82.0	11.5
b. 6 months to under 1 year	35	0.0	14.3	14.3	74.3	11.4	31	12.9	3.2	16.1	71.0	12.9	144	5.6	13.2	18.7	69.4	11.8
c. 1 year to under 2 years	46	4.3	6.5	10.9	80.4	8.7	34	0.0	8.8	8.8	85.3	5.9	165	3.3	10.9	13.9	77.0	9.1
d. 2 years or more	58	13.8	10.3	24.1	70.7	5.2	91	12.1	17.6	29.7	64.8	5.5	377	12.5	19.1	31.6	63.4	5.0
4. Worked in non-book. jobs using book. skills	137	.7	2.9	3.6	91.2	5.1	140	.7	2.1	2.9	92.1	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 103 :
requency of
ffice-Store Use
tem 130:

Cost of Goods
Sold*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.5	5.0	10.6	82.3	7.1	564	5.0	6.7	11.7	82.4	5.9	2064	7.7	8.5	16.2	76.9	6.9
2. School Type																		
a. New York City	111	.9	2.7	3.6	84.7	11.7	242	2.9	5.4	8.3	84.7	7.0	695	6.6	6.6	13.3	79.0	7.8
b. Large City	122	10.7	4.9	15.6	80.3	4.1	105	7.6	8.6	16.2	76.2	7.6	426	11.5	8.2	19.7	72.8	7.5
c. Small City--Suburban	323	6.2	5.0	11.1	80.8	8.0	185	5.4	6.5	11.9	83.8	4.3	771	7.3	8.7	16.0	77.0	7.0
d. Rural	75	1.3	9.3	10.7	88.0	1.3	32	9.4	12.5	21.9	78.1	0.0	172	4.1	16.3	20.3	78.5	1.2
3. Worked as a bookkeeper	186	14.5	11.3	25.8	68.3	5.9	191	13.1	15.2	28.3	64.9	6.8	849	16.0	16.0	32.0	61.2	6.7
a. Less than 6 months	44	6.8	4.5	11.4	84.1	4.5	31	0.0	22.6	22.6	67.7	9.7	156	5.8	12.8	18.6	71.8	9.6
b. 6 months to under 1 year	35	14.3	14.3	28.6	65.7	5.7	31	12.9	3.2	16.1	77.4	6.5	144	13.2	13.9	27.1	64.6	8.3
c. 1 year to under 2 years	46	10.9	15.2	26.1	67.4	6.5	34	5.9	17.6	23.5	73.5	2.9	165	13.3	16.4	29.7	63.6	6.6
d. 2 years or more	58	24.1	12.1	36.2	56.9	6.9	91	19.8	16.5	36.3	57.1	6.6	377	22.3	18.0	40.3	54.1	5.6
4. Worked in non-book. jobs using book. skills	137	5.1	6.6	11.7	84.7	3.6	140	2.1	5.0	7.1	87.9	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 104 :
requency of
ffice-Store Use
tem 131:

ffice-Store Use*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never.	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.7	4.3	7.0	74.5	18.5	564	3.5	2.8	6.4	71.3	22.3	2064	4.9	5.5	10.4	69.2	20.3
2. School Type																		
a. New York City	111	.9	2.7	3.6	69.4	27.0	242	3.3	3.3	6.6	64.9	28.5	695	4.2	5.2	9.4	65.4	25.2
b. Large City	122	3.3	4.1	7.4	75.4	17.2	105	2.9	2.9	5.7	67.6	26.7	426	4.9	5.2	10.1	67.1	22.8
c. Small City—Suburban.	323	3.4	4.6	8.0	73.4	18.6	185	3.8	2.7	6.5	78.9	14.6	771	5.6	5.1	10.6	72.1	17.3
d. Rural	75	1.3	5.3	6.7	85.3	8.0	32	6.3	0.0	6.3	87.5	6.3	172	5.2	9.3	14.5	76.7	8.7
3. Worked as a bookkeeper	186	6.5	6.5	12.9	66.7	20.4	191	4.7	4.2	8.9	61.3	29.8	849	8.4	8.4	16.7	61.1	22.1
a. Less than 6 months	44	6.8	4.5	11.4	70.5	18.2	31	3.2	6.5	9.7	71.0	19.4	156	5.1	5.8	10.9	66.0	23.1
b. 6 months to under 1 year	35	8.6	5.7	14.3	60.0	25.7	31	12.9	9.7	22.6	35.5	41.9	144	8.3	9.0	17.4	58.3	24.3
c. 1 year to under 2 years	46	6.5	6.5	13.0	69.6	17.4	34	2.9	0.0	2.9	67.6	29.4	165	7.9	4.8	12.7	65.5	21.8
d. 2 years or more	58	6.9	8.6	15.5	60.3	24.1	91	2.2	2.2	4.4	67.0	28.6	377	9.3	10.3	19.6	58.4	22.0
4. Worked in non-book. jobs using book. skills	137	1.5	6.6	8.0	71.5	20.4	140	6.4	3.6	10.0	69.3	20.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 105 :
Frequency of
Office-Store Use
Item 132:

Bank deposits*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	16.0	8.2	24.2	67.0	8.0	564	19.5	9.8	29.3	62.1	8.7	2064	24.0	10.4	34.4	57.1	8.5
2. School Type																		
a. New York City	111	14.4	7.2	21.6	66.7	11.7	242	17.4	9.5	26.9	60.7	12.4	695	22.9	11.0	33.9	56.2	9.9
b. Large City	122	15.6	7.4	23.0	69.7	7.4	105	20.0	12.4	32.4	59.0	8.6	426	24.6	10.8	35.4	54.9	9.6
c. Small City—Suburban	323	16.7	9.6	26.3	63.8	9.9	185	21.1	9.2	30.3	64.3	5.4	771	24.1	10.0	34.1	58.0	7.9
d. Rural	75	16.0	5.3	21.3	77.3	1.3	32	25.0	6.3	31.3	68.8	0.0	172	26.3	8.8	35.1	62.6	2.3
3. Worked as a bookkeeper	186	39.2	12.4	51.6	41.4	6.9	191	38.7	15.7	54.5	36.6	8.9	849	43.8	13.8	57.6	35.1	7.2
a. Less than 6 months	44	22.7	11.4	34.1	59.1	6.8	31	25.8	6.5	32.3	54.8	12.9	156	26.9	12.2	39.1	50.0	10.9
b. 6 months to under 1 year	35	22.9	20.0	42.9	45.7	11.4	31	32.2	19.4	51.6	35.5	12.9	144	29.9	20.1	50.0	41.7	8.3
c. 1 year to under 2 years	46	47.8	13.0	60.9	32.6	6.5	34	29.4	29.4	58.8	38.2	2.9	165	38.4	19.5	57.9	34.1	7.9
d. 2 years or more	58	58.6	8.6	67.2	25.9	6.9	91	46.2	14.3	60.4	31.9	7.7	377	58.4	9.8	68.2	26.5	5.3
4. Worked in non-book. jobs using book. skills	137	13.9	13.9	27.7	65.7	6.6	140	17.9	10.7	28.6	63.6	7.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 106 : Frequency of Office-Store Use Item 133 : Proof of cash form*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.8	4.8	11.6	75.9	12.5	564	8.0	6.7	14.7	73.6	11.7	2064	11.4	7.3	18.7	68.8	12.5
2. School Type																		
a. New York City	111	1.8	6.3	8.1	73.9	18.0	242	6.6	5.8	12.4	72.3	15.3	695	9.7	6.9	16.6	69.2	14.3
b. Large City	122	7.4	1.6	9.0	79.5	11.5	105	8.6	9.5	18.1	72.4	9.5	426	12.9	8.2	21.1	66.9	12.0
c. Small City—Suburban	323	8.0	5.3	13.3	75.5	11.1	185	8.6	7.0	15.7	75.1	9.2	771	11.2	7.1	18.3	70.2	11.5
d. Rural	75	8.0	5.3	13.3	74.7	12.0	32	12.5	3.1	15.6	78.1	6.3	172	16.3	7.0	23.3	66.3	10.5
3. Worked as a bookkeeper	186	16.1	9.1	25.3	59.1	15.6	191	15.2	12.6	27.7	56.0	16.2	849	21.9	11.9	33.8	51.7	14.5
a. Less than 6 months	44	6.8	2.3	9.1	77.3	13.6	31	9.7	9.7	19.4	61.3	19.4	156	12.8	6.4	19.2	65.4	15.4
b. 6 months to under 1 year	35	14.3	5.7	20.7	57.1	22.9	31	6.5	12.9	19.4	61.3	19.4	144	16.0	8.3	24.3	56.9	18.7
c. 1 year to under 2 years	46	21.7	8.7	30.4	58.7	10.9	34	20.6	5.9	26.5	61.8	11.8	165	20.0	12.1	32.1	53.9	13.9
d. 2 years or more	58	22.4	17.2	39.7	43.1	17.2	91	17.6	15.4	33.0	53.8	13.2	377	29.4	14.9	44.3	43.0	12.7
. Worked in non-book. jobs using book. skills	137	5.1	5.1	10.2	76.6	13.1	140	7.9	6.4	14.3	75.7	10.0						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 107 :
requency of
ffice-Store Use
em 134 :
nk Reconciliation
atement*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	6.3	5.7	12.0	77.7	10.3	564	9.4	8.7	18.1	72.3	9.6	2064	14.1	9.2	23.3	67.6	9.1
. School Type																		
a. New York City	111	2.7	8.1	10.8	73.9	15.3	242	6.2	8.3	14.5	72.7	12.8	695	11.9	9.8	21.8	67.9	10.4
b. Large City	122	9.0	4.9	13.9	76.2	9.8	105	8.6	9.5	18.1	71.4	10.5	426	16.0	10.3	26.3	63.8	9.9
c. Small City-- Suburban.	323	6.8	5.3	12.1	77.4	10.5	185	13.0	9.2	22.2	71.4	6.5	771	14.4	8.2	22.6	68.5	8.9
d. Rural	75	5.3	5.3	10.7	86.7	2.7	32	15.6	6.3	21.9	78.1	0.0	172	17.0	8.2	25.1	73.1	1.8
. Worked as a bookkeeper	186	16.7	16.1	32.8	56.5	10.8	191	22.5	16.8	39.3	50.8	9.9	849	29.7	16.1	45.8	46.1	8.0
a. Less than 6 months	44	2.3	9.1	11.4	79.5	9.1	31	3.2	16.1	19.4	67.7	12.9	156	9.0	13.5	22.4	64.7	12.8
b. 6 months to under 1 year	35	11.4	14.3	25.7	60.0	14.3	31	22.6	6.5	29.0	54.8	16.1	144	21.5	11.8	33.3	55.6	11.1
c. 1 year to under 2 years	46	21.7	17.4	39.1	50.0	10.9	34	26.5	23.5	50.0	47.1	2.9	165	31.7	17.7	49.4	42.1	8.5
d. 2 years or more	58	31.0	22.4	53.4	36.2	10.3	91	26.4	18.7	45.1	46.2	8.8	377	40.3	18.3	58.6	36.1	15.3
. Worked in non-book. jobs using book. skills	137	5.1	2.9	8.0	83.9	8.0	140	3.6	9.3	12.9	76.4	10.7						

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 208 : Frequency of Office-Store Use Item 135 : Schedule (chart) of General Ledger Accounts* (titles and numbers)	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.1	4.3	8.4	81.5	10.1	564	5.7	5.5	11.2	81.7	7.1	2064	7.5	7.9	15.4	75.2	9.4
2. School Type																		
a. New York City	111	4.5	2.7	7.2	77.5	15.3	242	4.5	5.8	10.3	81.4	8.3	695	7.3	7.2	14.6	76.1	9.4
b. Large City	122	6.6	4.9	11.5	80.3	8.2	105	7.6	7.6	15.2	77.1	7.6	426	10.3	10.1	20.4	69.7	9.9
c. Small City--Suburban	323	3.4	5.0	8.4	81.4	10.2	185	4.3	4.9	9.2	84.3	6.5	771	5.8	7.5	13.4	76.8	9.9
d. Rural	75	2.7	2.7	5.3	89.3	5.3	32	15.6	0.0	15.6	84.4	0.0	172	8.7	7.0	15.7	77.9	6.4
3. Worked as a bookkeeper	186	11.3	11.3	22.6	65.6	11.8	191	14.7	13.1	27.7	63.9	8.4	849	16.7	15.8	32.5	56.4	11.1
a. Less than 6 months	44	2.3	2.3	4.5	79.5	15.9	31	3.2	6.5	9.7	77.4	12.9	156	4.5	6.4	10.9	73.7	15.4
b. 6 months to under 1 year	35	8.6	8.6	17.1	68.6	14.3	31	9.7	3.2	12.9	67.7	19.4	144	9.7	15.3	25.0	61.1	13.9
c. 1 year to under 2 years	46	10.9	15.2	26.1	76.4	6.5	34	20.6	14.7	35.3	64.7	0.0	165	15.8	17.6	33.3	57.0	9.7
d. 2 years or more	58	22.4	13.8	36.2	51.7	12.1	91	17.6	17.6	35.2	57.1	7.7	377	24.9	17.8	42.7	47.5	9.8
4. Worked in non-book. jobs using book. skills	137	2.9	2.2	5.1	86.9	8.0	140	2.1	3.6	5.7	89.3	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 109 : requency of ffice-Store Use tem 136 : Trail Balance*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.2	6.2	12.4	79.2	8.4	564	5.9	7.6	13.5	80.0	6.6	2064	10.6	9.7	20.3	72.3	7.4
2. School Type																		
a. New York City	111	7.2	4.5	11.7	78.4	9.9	242	4.1	7.4	11.6	80.2	8.3	695	10.1	8.4	18.4	73.9	7.6
b. Large City	122	5.7	6.6	12.3	76.2	11.5	105	6.7	9.5	16.2	79.0	4.8	426	12.7	11.5	24.2	67.4	8.5
c. Small City—Suburban.	323	5.9	7.4	13.3	78.0	8.7	185	6.5	7.6	14.1	80.0	5.9	771	9.6	10.2	19.8	72.2	7.9
d. Rural	75	6.7	2.7	9.3	90.7	0.0	32	12.5	3.1	15.6	81.3	3.1	172	12.2	8.1	20.3	77.9	1.7
3. Worked as a bookkeeper	186	17.7	15.6	33.3	59.7	6.9	191	16.2	18.8	35.1	57.1	7.9	849	23.6	19.3	42.9	50.2	6.9
a. Less than 6 months	44	4.5	11.4	15.9	75.0	9.1	31	6.5	9.7	16.1	71.0	12.9	156	9.6	10.9	20.5	67.3	12.2
b. 6 months to under 1 year	35	8.6	25.7	34.3	60.7	5.7	31	9.7	25.8	35.5	51.6	12.9	144	11.1	27.8	38.9	52.8	8.3
c. 1 year to under 2 years	46	17.4	15.2	32.6	63.0	4.3	34	17.6	32.4	50.0	50.0	0.0	165	24.8	23.6	48.5	45.5	6.1
d. 2 years or more	58	34.5	12.1	46.6	43.1	10.3	91	22.0	14.3	36.3	57.1	6.6	377	34.0	17.2	51.2	43.5	5.3
4. Worked in non-book. jobs using book. skills	137	2.9	5.8	8.8	83.9	7.3	140	1.4	4.3	5.7	90.0	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 110 : requency of ffice-Store Use tem 137: orksheet*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	7.8	7.3	15.1	76.7	8.2	564	8.0	7.6	15.6	78.2	6.2	2064	11.4	10.7	22.1	70.8	7.1
. School Type																		
a. New York City	111	4.5	8.1	12.6	73.9	13.5	242	7.4	8.7	16.1	75.6	8.3	695	11.1	11.1	22.2	69.7	8.1
b. Large City	122	9.0	7.4	16.4	77.0	6.6	105	14.3	7.6	21.9	74.3	3.8	426	12.7	12.9	25.6	68.1	6.3
c. Small City--Suburban.	323	8.0	8.0	16.1	75.2	8.7	185	3.8	7.6	11.4	83.2	5.4	771	10.6	9.9	20.5	71.9	7.7
d. Rural	75	9.3	2.7	12.0	86.7	1.3	32	15.6	0.0	15.6	81.3	3.1	172	12.8	7.6	20.3	76.7	2.9
. Worked as a bookkeeper	186	21.0	17.2	38.2	53.2	8.6	191	18.3	18.8	37.2	56.0	6.8	849	23.8	20.8	44.6	48.6	6.7
a. Less than 6 months	44	11.4	6.8	18.2	70.5	11.4	31	6.5	16.1	22.6	64.5	12.9	156	9.0	10.9	19.9	67.9	12.2
b. 6 months to under 1 year	35	14.3	31.4	45.7	42.9	11.4	31	22.6	16.1	38.7	51.6	9.7	144	19.4	27.8	47.2	45.1	7.6
c. 1 year to under 2 years	46	17.4	10.9	28.3	60.9	10.9	34	20.6	20.6	41.2	58.8	0.0	165	23.6	18.2	41.8	49.1	9.1
d. 2 years or more	58	36.2	20.7	56.9	39.7	3.4	91	20.9	20.9	41.8	51.6	4.4	377	31.8	22.5	54.4	42.4	3.2
. Worked in non-book. jobs using book. skills	137	6.6	6.6	13.1	81.8	5.1	140	5.7	3.6	9.3	85.7	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 111 :
requency of
ffice-Store Use
tem 138:

epartmental Statement of Gross Profit*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.4	4.9	7.3	84.6	8.1	564	2.1	3.4	5.5	87.9	6.6	2064	4.4	6.6	11.0	81.4	7.6
2. School Type																		
a. New York City	111	2.7	5.4	8.1	82.0	9.9	242	0.0	3.3	3.3	88.4	8.3	695	3.3	6.3	9.7	82.0	8.4
b. Large City	122	4.1	3.3	7.4	85.2	7.4	105	2.9	5.7	8.6	85.7	5.7	426	5.9	8.9	14.8	77.7	7.5
c. Small City—Suburban	323	1.5	5.3	6.8	84.2	9.0	185	3.2	2.7	5.9	88.1	5.9	771	4.5	5.3	9.9	82.0	8.2
d. Rural	75	2.7	5.3	8.0	89.3	2.7	32	9.4	0.0	9.4	90.6	0.0	172	4.7	7.6	12.2	85.5	2.3
3. Worked as a bookkeeper	186	8.1	12.4	20.4	72.7	7.5	191	5.8	8.4	14.1	78.0	7.9	849	9.8	13.0	22.7	69.4	7.9
a. Less than 6 months	44	4.5	9.1	13.6	77.3	9.1	31	0.0	3.2	3.2	83.9	12.9	156	3.2	5.8	9.0	78.8	12.2
b. 6 months to under 1 year	35	0.0	11.4	11.4	77.1	11.4	31	3.2	3.2	6.5	80.6	12.9	144	4.9	11.1	16.0	74.3	9.7
c. 1 year to under 2 years	46	13.0	13.0	26.1	67.4	6.5	34	8.8	11.8	20.6	79.4	0.0	165	10.9	14.5	25.5	68.0	6.6
d. 2 years or more	58	12.1	13.8	25.9	67.2	6.9	91	7.7	12.1	19.8	74.7	5.5	377	13.8	16.2	30.0	63.4	6.6
4. Worked in non-book. jobs using book. skills	137	0.0	4.4	4.4	89.8	5.8	140	0.0	0.7	0.7	93.6	5.7						

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 112 : requency of ffice-Store Use tem 139: rofit and Loss Statement (Income Statement)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.7	4.6	8.2	83.7	8.1	564	3.0	5.0	8.0	86.2	5.9	2064	5.9	7.8	13.6	79.5	6.9
2. School Type																		
a. New York City	111	1.8	2.7	4.5	82.9	12.6	242	1.7	3.3	5.0	87.2	7.9	695	4.3	6.6	11.0	81.1	7.9
b. Large City	122	4.9	4.1	9.0	83.6	7.4	105	4.8	7.6	12.4	82.9	4.8	426	8.7	9.4	18.1	75.4	6.6
c. Small City—Suburban	323	3.7	5.0	8.7	83.0	8.4	185	3.2	5.9	9.2	85.9	4.9	771	5.8	7.5	13.4	79.2	7.4
d. Rural	75	4.0	6.7	10.7	88.0	1.3	32	6.3	3.1	9.4	90.6	0.0	172	5.2	9.3	14.5	84.3	1.2
3. Worked as a bookkeeper	186	10.8	10.2	21.0	72.0	6.9	191	7.3	12.6	20.0	74.9	5.2	849	12.7	15.2	27.9	66.0	6.1
a. Less than 6 months	44	4.5	6.8	11.4	79.5	9.1	31	3.2	12.9	16.1	74.2	9.7	156	4.5	10.9	15.4	73.1	11.5
b. 6 months to under 1 year	35	5.7	14.3	20.0	68.6	11.4	31	6.5	12.9	19.4	67.7	12.9	144	8.3	17.4	25.7	65.3	9.0
c. 1 year to under 2 years	46	8.7	6.5	15.2	78.3	6.5	34	8.8	8.8	17.6	82.3	0.0	165	13.3	14.5	27.9	66.1	6.1
d. 2 years or more	58	20.7	13.8	34.5	60.3	5.2	91	7.7	14.3	22.0	74.7	3.3	377	17.2	16.4	33.7	62.6	3.7
4. Worked in non-book. jobs using book. skills	137	1.5	5.8	7.3	86.9	5.8	140	1.4	2.1	3.6	91.4	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 113 : Frequency of Office-Store Use Item 140: Balance Sheet (Statement of Financial Condition)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.6	5.4	10.0	81.9	8.1	564	4.8	7.1	11.9	81.4	6.7	2064	7.6	9.1	16.7	76.3	7.1
2. School Type																		
a. New York City	111	1.8	7.2	9.0	78.4	12.6	242	2.9	5.8	8.7	82.6	8.7	695	6.2	8.5	14.7	77.2	8.1
b. Large City	122	5.7	4.9	10.7	81.9	7.4	105	4.8	12.4	17.1	77.1	5.7	426	10.3	11.5	21.8	71.6	6.6
c. Small City—Suburban.	323	4.6	5.6	10.2	81.1	8.7	185	5.9	7.0	13.0	81.1	5.9	771	7.3	8.2	15.4	76.8	7.8
d. Rural	75	6.7	2.7	9.3	90.7	0.0	32	12.5	0.0	12.5	87.5	0.0	172	8.1	9.3	17.4	81.4	1.2
3. Worked as a bookkeeper	186	14.0	12.4	26.3	66.1	7.5	191	12.0	17.3	29.3	63.4	6.3	849	16.8	17.4	34.3	59.4	6.4
a. Less than 6 months	44	2.3	6.8	9.1	81.8	9.1	31	9.7	22.6	32.3	58.1	9.7	156	7.1	10.9	17.9	70.5	11.5
b. 6 months to under 1 year	35	5.7	17.1	22.9	65.7	11.4	31	19.4	12.9	32.2	51.6	16.1	144	12.5	22.9	35.4	54.2	10.4
c. 1 year to under 2 years	46	17.4	13.0	30.4	63.0	6.5	34	11.8	20.6	32.4	67.6	0.0	165	20.6	16.4	37.0	57.0	6.1
d. 2 years or more	58	25.9	13.8	39.7	53.4	6.9	91	8.8	16.5	25.3	71.4	3.3	377	20.2	19.1	39.3	57.3	3.4
4. Worked in non-book. jobs using book. skills	137	2.2	5.8	8.0	86.1	5.8	140	2.1	4.3	6.4	87.1	6.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 114 : Frequency of Office-Store Use Item 141 : Comparative Financial Reports*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.7	4.6	6.3	84.8	8.9	564	2.5	5.1	7.6	84.6	7.8	2064	4.7	7.1	11.8	79.6	8.6
2. School Type																		
a. New York City	111	2.7	3.6	6.3	82.0	11.7	242	0.8	4.1	5.0	85.1	9.9	695	4.2	5.8	9.9	80.8	9.2
b. Large City	122	2.5	2.5	4.9	87.7	7.4	105	3.8	7.6	11.4	81.9	6.7	426	5.6	9.4	15.0	77.0	8.0
c. Small City--Suburban.	323	1.5	5.3	6.8	83.3	9.9	185	3.2	5.9	9.2	83.8	7.0	771	5.2	6.4	11.5	78.9	9.6
d. Rural	75	0.0	6.7	6.7	90.7	2.7	32	6.3	0.0	6.3	93.8	0.0	172	2.9	9.9	12.8	84.9	2.3
3. Worked as a bookkeeper	186	5.9	11.8	17.7	73.1	9.1	191	5.8	12.6	18.3	71.7	9.9	849	10.0	14.4	24.4	66.7	9.0
a. Less than 6 months	44	2.3	6.8	9.1	79.5	11.4	31	0.0	9.7	9.7	77.4	12.9	156	2.6	7.1	9.6	77.6	12.8
b. 6 months to under 1 year	35	0.0	5.7	5.7	82.9	11.4	31	9.7	6.5	16.1	71.0	12.9	144	7.6	10.4	18.1	70.1	11.8
c. 1 year to under 2 years	46	8.7	13.0	21.7	69.6	8.7	34	8.8	17.6	26.5	67.6	5.9	165	10.3	17.0	27.3	62.4	10.3
d. 2 years or more	58	10.3	17.2	27.6	63.8	8.6	91	4.4	14.3	18.7	72.5	8.8	377	13.5	17.5	31.0	62.9	6.1
Worked in non-book. jobs using book. skills	137	0.0	4.4	4.4	89.1	6.6	140	1.4	2.1	3.6	90.7	5.7						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 115 :
requency of
ffice-Store Use
tem 142:

ost-Closing Trial
Balance*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.5	4.4	7.9	84.3	7.8	564	2.3	4.6	6.9	86.5	6.6	2064	5.7	7.7	13.4	79.2	7.4
2. School Type																		
a. New York City	111	3.6	4.5	8.1	82.0	9.9	242	1.2	3.7	5.0	86.8	8.3	695	5.6	7.3	13.0	79.3	7.8
b. Large City	122	3.3	4.1	7.4	85.2	7.4	105	2.9	8.6	11.4	83.8	4.8	426	7.5	9.2	16.7	76.3	7.0
c. Small City--Suburban.	323	3.7	4.6	8.4	82.7	9.0	185	2.7	3.2	5.9	88.1	5.9	771	4.5	7.1	11.7	79.9	8.4
d. Rural	75	2.7	4.0	6.7	93.3	0.0	32	6.3	6.3	12.5	84.4	3.1	172	6.4	8.1	14.5	83.1	2.3
3. Worked as a bookkeeper	186	10.8	11.8	22.6	70.4	6.9	191	6.3	11.5	17.8	74.9	7.3	849	13.1	16.1	29.2	63.3	7.5
a. Less than 6 months	44	2.3	4.5	6.8	84.1	9.1	31	0.0	9.7	9.7	74.2	16.1	156	3.2	10.9	14.1	73.7	12.2
b. 6 months to under 1 year	35	5.7	11.4	17.1	71.4	11.4	31	12.9	9.7	22.6	64.5	12.9	144	9.0	18.1	27.1	61.1	11.8
c. 1 year to under 2 years	46	6.5	15.2	21.7	73.9	4.3	34	14.7	11.8	26.5	73.5	0.0	165	9.7	20.6	30.3	63.6	6.1
d. 2 years or more	58	24.1	15.5	39.7	53.4	6.9	91	3.3	13.2	16.5	79.1	4.4	377	20.2	15.6	35.8	58.9	5.3
4. Worked in non-book. jobs using book. skills	137	0.7	3.6	4.4	90.5	5.1	140	0.0	2.1	2.1	92.9	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 116 :
requency of
ffice-Store Use
tem 143:

Schedules (Abstracts) of Accounts Receivable or Accounts Payable

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	2.5	5.2	7.8	83.7	8.6	564	4.3	5.7	9.9	82.1	8.0	2064	6.9	8.0	15.0	76.6	8.4
. School Type																		
a. New York City	111	0.9	6.3	7.2	81.1	11.7	242	5.0	4.1	9.1	81.0	9.9	695	8.9	7.8	16.7	74.6	8.6
b. Large City	122	5.7	2.5	8.2	85.2	6.6	105	3.8	10.5	14.3	80.0	5.7	426	8.5	9.6	18.1	73.9	8.0
c. Small City--Suburban.	323	2.2	6.2	8.4	81.7	9.9	185	3.2	4.3	7.6	84.9	7.6	771	5.1	7.7	12.7	78.1	9.2
d. Rural	75	1.3	4.0	5.3	93.3	1.3	32	6.3	9.4	15.6	81.3	3.1	172	3.5	7.0	10.5	84.3	5.2
. Worked as a bookkeeper	186	7.5	12.9	20.4	71.0	8.6	191	10.5	14.7	25.1	63.9	11.0	849	15.4	16.6	32.0	58.4	9.5
a. Less than 6 months	44	0.0	6.8	6.8	84.1	9.1	31	0.0	0.0	0.0	83.9	16.1	156	3.8	8.3	12.2	75.0	12.8
b. 6 months to under 1 year	35	5.7	8.6	14.3	71.4	14.3	31	9.7	9.7	19.4	61.3	19.4	144	9.0	17.4	26.4	59.7	13.9
c. 1 year to under 2 years	46	10.9	15.2	26.1	69.6	4.3	34	5.9	17.6	23.5	70.6	5.9	165	12.1	17.6	29.7	62.4	7.9
d. 2 years or more	58	12.1	17.2	29.3	60.3	10.3	91	16.5	19.8	36.3	56.0	7.7	377	24.1	19.1	43.2	49.1	7.7
. Worked in non-book. jobs using book. skills	137	0.7	4.4	5.1	88.3	6.6	140	2.9	2.1	5.0	90.0	5.0						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 117 :
requency of
ffice-Store Use
em 144 :

orporation Income
Tax Return Form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.8	1.3	2.1	90.0	7.9	564	1.4	2.8	4.3	90.1	5.7	2064	2.6	4.1	6.7	86.3	6.9
. School Type																		
a. New York City	111	0.9	0.0	0.9	87.4	11.7	242	1.7	3.3	5.0	87.2	7.9	695	3.7	4.3	8.1	83.9	8.1
b. Large City	122	0.0	2.5	2.5	91.0	6.6	105	1.0	2.9	3.8	92.4	3.8	426	3.3	5.6	8.9	84.5	6.6
c. Small City--Suburban.	323	1.2	1.2	2.5	88.5	9.0	185	1.1	2.7	3.8	91.4	4.9	771	1.4	3.4	4.8	87.7	7.5
d. Rural	75	0.0	1.3	1.3	98.7	0.0	32	3.1	0.0	3.1	96.9	0.0	172	1.7	2.9	4.7	94.8	0.6
. Worked as a bookkeeper	186	2.2	3.2	5.4	88.2	6.5	191	3.7	4.2	7.9	86.4	5.8	849	5.4	7.4	12.8	81.0	6.1
a. Less than 6 months	44	0.0	0.0	0.0	90.9	9.1	31	0.0	3.2	3.2	87.1	9.7	156	1.9	3.8	5.8	82.7	11.5
b. 6 months to under 1 year	35	2.9	2.9	5.7	85.7	8.6	31	9.7	3.2	12.9	80.6	6.5	144	5.6	4.9	10.4	82.6	6.9
c. 1 year to under 2 years	46	2.2	2.2	4.3	89.1	6.5	34	5.9	8.8	14.7	85.3	0.0	165	3.0	7.3	10.3	84.2	5.5
d. 2 years or more	58	3.4	6.9	10.3	84.5	5.2	91	2.2	4.4	6.6	89.0	4.4	377	7.7	10.3	18.0	77.7	4.2
. Worked in non-book. jobs using book. skills	137	0.0	0.7	0.7	93.4	5.8	140	0.7	4.3	5.0	90.7	4.3						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 118 :
requency of
ffice-Store Use
tem 145:

Franchise Tax
Return Form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.3	0.8	1.1	91.3	7.6	564	0.7	1.4	2.1	90.6	7.3	2064	1.6	2.5	4.1	88.3	7.6
. School Type																		
a. New York City	111	0.0	0.9	0.9	88.3	10.8	242	0.8	1.7	2.5	88.4	9.1	695	2.6	2.9	5.5	86.0	8.5
b. Large City	122	0.8	1.6	2.5	91.0	6.6	105	0.0	2.9	2.9	91.4	5.7	426	1.9	3.8	5.6	86.2	8.2
c. Small City—Suburban	323	0.3	0.6	0.9	90.4	8.7	185	0.5	0.5	1.1	91.9	7.0	771	0.6	1.7	2.3	89.8	7.9
d. Rural	75	0.0	0.0	0.0	100.0	0.0	32	3.1	0.0	3.1	96.9	0.0	172	1.2	1.2	2.3	96.5	1.2
. Worked as a bookkeeper	186	0.5	2.7	3.2	90.9	5.9	191	1.6	2.1	3.7	88.5	7.9	849	2.9	4.7	7.7	85.2	7.2
a. Less than 6 months	44	0.0	0.0	0.0	93.2	6.8	31	0.0	0.0	0.0	87.1	12.9	156	0.6	1.9	2.6	85.9	11.5
b. 6 months to under 1 year	35	0.0	0.0	0.0	88.6	11.4	31	3.2	0.0	3.2	83.9	12.9	144	2.1	4.9	6.9	83.3	9.7
c. 1 year to under 2 years	46	2.2	2.2	4.3	91.3	4.3	34	5.9	0.0	5.9	91.2	2.9	165	2.4	3.0	5.5	89.1	5.5
d. 2 years or more	58	0.0	6.9	6.9	87.9	5.2	91	0.0	4.4	4.4	90.1	5.5	377	4.2	6.6	10.9	83.3	5.8
. Worked in non-book. jobs using book. skills	137	0.0	0.0	0.0	94.9	5.1	140	0.7	1.4	2.1	90.7	7.1						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 119 :
requency of
ffice-Store Use
em 146 :

ther Tax Report
Forms*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	3.0	4.4	7.4	84.8	7.8	564	3.7	7.1	10.8	82.6	6.6	2064	5.5	7.7	13.2	79.0	7.8
. School Type																		
. New York City	111	0.9	2.7	3.6	84.7	11.7	242	2.5	7.4	9.9	80.6	9.5	695	5.8	7.5	13.3	77.4	9.4
. Large City	122	3.3	6.6	9.8	81.9	8.2	105	4.8	10.5	15.2	81.0	3.8	426	6.3	9.4	15.7	76.1	8.2
. Small City--Suburban	323	3.7	4.3	8.0	83.9	8.0	185	3.8	5.4	9.2	85.4	5.4	771	4.5	7.3	11.8	80.5	7.7
. Rural	75	2.7	4.0	6.7	93.3	0.0	32	9.4	3.1	12.5	87.5	0.0	172	6.4	6.4	12.8	85.5	1.7
. Worked as a bookkeeper	186	7.5	12.4	19.9	74.2	5.9	191	7.3	14.7	22.0	71.2	6.8	849	10.7	14.1	24.9	67.8	7.3
. Less than 6 months	44	2.3	6.8	9.1	84.1	6.8	31	3.2	3.2	6.5	83.9	9.7	156	2.6	9.0	11.5	78.2	10.3
. 6 months to under 1 year	35	5.7	8.6	14.3	77.1	8.6	31	6.5	6.5	12.9	74.2	12.9	144	6.2	11.1	17.4	72.2	10.4
. 1 year to under 2 years	46	6.5	15.2	21.7	76.1	2.2	34	8.8	20.6	29.4	70.6	0.0	165	10.3	14.5	24.8	70.3	4.8
. 2 years or more	58	13.8	15.5	29.3	63.8	6.9	91	8.8	18.7	27.5	67.0	5.5	377	15.6	17.0	32.6	61.0	6.4
. Worked in non-book. jobs using book. skills	137	2.2	3.6	5.8	88.3	5.8	140	4.3	5.7	10.0	84.3	5.7						

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 120 :
Frequency of
Office-Store Use
Item 147 :

Posted from journals to the ledger accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.0	6.8	12.8	77.3	9.8	564	7.4	8.9	16.3	75.5	8.2	2064	11.7	10.8	22.5	68.8	8.7
2. School Type																		
a. New York City	111	5.4	9.0	14.4	70.3	15.3	242	5.0	8.7	13.6	75.2	11.2	695	12.0	10.2	22.2	66.9	11.0
b. Large City	122	7.4	7.4	14.8	75.4	9.8	105	15.2	10.5	25.7	66.7	7.6	426	15.5	12.9	28.4	62.2	9.4
c. Small City—Suburban.	323	6.8	6.2	13.0	77.1	9.9	185	5.4	8.1	13.5	81.1	5.4	771	10.0	9.7	19.7	72.5	7.8
d. Rural	75	1.3	5.3	6.7	92.0	1.3	32	12.5	9.4	21.9	75.0	3.1	172	8.7	12.8	21.5	76.2	2.3
3. Worked as a bookkeeper	186	18.8	18.3	37.1	54.8	8.1	191	22.0	22.5	44.5	48.2	7.3	849	27.1	21.4	48.5	44.9	6.5
a. Less than 6 months	44	6.8	4.5	11.4	77.3	11.4	31	6.5	6.5	12.9	71.0	16.1	156	10.9	9.6	20.5	66.7	12.8
b. 6 months to under 1 year	35	14.3	25.7	40.0	45.7	14.3	31	16.1	25.8	41.9	48.4	9.7	144	17.4	27.8	45.1	45.8	9.0
c. 1 year to under 2 years	46	17.4	17.4	34.8	58.7	6.5	34	14.7	35.3	50.0	47.1	2.9	165	24.8	23.6	48.5	45.5	6.1
d. 2 years or more	58	32.8	24.1	56.9	37.9	5.2	91	33.0	22.0	55.0	39.6	5.5	377	38.5	22.8	61.2	34.7	4.0
4. Worked in non-book. jobs using book. skills	137	2.2	5.1	7.3	87.6	5.1	140	0.0	4.3	4.3	85.7	10.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 121 : Frequency of Office-Store Use Item148 : Used a General Ledger*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	8.6	10.5	19.0	73.7	7.3	564	8.5	11.5	20.0	74.6	5.3	2064	13.3	14.4	27.7	66.2	6.1
2. School Type																		
a. New York City	111	7.2	10.8	18.0	73.0	9.0	242	5.4	12.0	17.4	75.2	7.4	695	12.0	14.1	26.1	67.0	6.9
b. Large City	122	9.8	14.8	24.6	68.0	7.4	105	10.5	17.1	27.6	68.6	3.8	426	15.5	18.8	34.3	59.9	5.9
c. Small City—Suburban	323	9.3	10.5	19.8	72.4	7.7	185	10.8	8.6	19.5	76.8	3.8	771	13.5	13.1	26.6	67.1	6.4
d. Rural	75	5.3	2.7	8.0	89.3	2.7	32	12.5	6.3	18.8	78.1	3.1	172	12.2	10.5	22.7	75.0	2.3
3. Worked as a bookkeeper	186	27.4	26.9	54.3	39.8	5.9	191	22.0	27.7	49.7	44.5	5.8	849	29.8	27.4	57.2	37.8	4.9
a. Less than 6 months	44	9.1	9.1	18.2	68.2	13.6	31	9.7	19.4	29.0	61.3	9.7	156	12.8	20.5	33.3	57.0	9.6
b. 6 months to under 1 year	35	22.9	48.6	71.4	28.6	0.0	31	22.6	19.4	41.9	45.2	12.9	144	20.8	35.4	56.2	37.5	6.2
c. 1 year to under 2 years	46	26.1	30.4	56.5	37.1	6.5	34	20.6	41.2	61.8	35.3	2.9	165	30.3	31.5	61.8	32.1	6.1
d. 2 years or more	58	46.6	24.1	70.7	24.1	5.2	91	26.4	39.6	55.0	41.8	3.3	377	39.8	25.7	65.5	31.6	2.9
4. Worked in non-book. jobs using book. skills	137	2.2	10.2	12.4	83.9	3.6	140	2.9	6.4	9.3	85.7	5.0						

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 122 :
requency of
Office-Store Use
Item 149 :
Used a "T" account
form for your
general ledger
accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.7	3.5	5.2	84.3	10.5	564	3.4	4.4	7.8	83.9	8.2	2064	6.3	6.9	13.2	77.6	9.1
2. School Type																		
a. New York City	111	2.7	3.6	6.3	82.0	11.7	242	3.3	5.0	8.3	83.1	8.7	695	7.2	7.5	14.7	76.8	8.5
b. Large City	122	0.8	4.1	4.9	81.1	13.9	105	3.8	5.8	9.6	83.7	6.7	426	8.5	8.5	16.9	73.0	9.9
c. Small City—Suburban.	323	1.9	3.7	5.6	83.9	10.5	185	3.2	3.2	6.5	84.9	8.6	771	4.7	6.0	10.6	79.0	10.4
d. Rural	75	1.3	1.3	2.7	94.7	2.7	32	3.1	3.1	6.3	87.5	6.3	172	4.7	5.2	9.9	86.0	4.1
3. Worked as a bookkeeper	186	5.9	9.7	15.6	69.9	14.5	191	8.9	10.5	19.4	67.5	13.1	849	14.4	13.7	28.0	60.9	11.1
a. Less than 6 months	44	2.3	4.5	6.8	84.1	9.1	31	3.2	9.7	12.9	71.0	16.1	156	5.1	9.0	14.1	73.1	12.8
b. 6 months to under 1 year	35	5.7	20.0	25.7	68.6	5.7	31	3.2	6.5	9.7	67.7	22.6	144	11.1	13.9	25.0	64.6	10.4
c. 1 year to under 2 years	46	2.2	8.7	10.9	73.9	15.2	34	2.9	11.8	14.7	70.6	14.7	165	9.1	16.4	25.5	60.6	13.9
d. 2 years or more	58	12.1	8.6	20.7	55.2	24.1	91	15.4	11.0	26.4	66.0	7.7	377	21.5	14.3	35.8	54.4	9.8
4. Worked in non-book. jobs using book. skills	137	0.0	2.2	2.2	91.2	6.6	140	0.7	2.1	2.9	91.4	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 123 :
requency of
ffice-Store Use
tem 150:

ndicated Pencil
alances in the
xplanation columns
f General Ledger
ccounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	5.7	7.0	12.7	78.6	8.7	564	7.1	10.6	17.7	76.1	5.9	2064	10.3	10.9	21.2	71.5	7.3
. School Type																		
a. New York City	111	6.3	8.1	14.4	76.6	9.0	242	6.6	9.5	16.1	76.9	7.0	695	11.5	11.0	22.5	70.2	7.3
b. Large City	122	9.8	8.2	18.0	72.1	9.8	105	8.7	12.5	21.2	74.0	4.8	426	13.8	12.2	26.1	66.2	7.5
c. Small City--Suburban	323	4.0	7.1	11.1	78.9	9.9	185	6.5	11.4	17.8	75.7	5.9	771	8.0	10.2	18.3	73.4	8.2
d. Rural	75	5.3	2.7	8.0	90.7	1.3	32	9.4	9.4	18.8	81.3	0.0	172	7.0	9.9	16.9	80.8	2.3
. Worked as a bookkeeper	186	18.6	17.7	36.0	54.3	9.6	191	17.8	25.7	43.5	49.2	7.3	849	22.6	21.0	43.6	49.5	6.9
a. Less than 6 months	44	2.3	11.4	13.6	72.7	13.6	31	6.5	25.8	32.3	54.8	12.9	156	7.1	14.1	21.2	66.7	12.2
b. 6 months to under 1 year	35	14.3	25.7	40.0	54.3	5.7	31	12.9	16.1	29.0	54.8	16.1	144	16.7	22.2	38.9	52.1	9.0
c. 1 year to under 2 years	46	21.7	19.6	41.3	54.4	4.3	34	23.5	29.4	52.9	44.1	2.9	165	23.0	24.8	47.9	46.7	5.5
d. 2 years or more	58	31.0	15.5	46.6	37.9	15.5	91	20.9	27.5	48.4	48.4	3.3	377	30.8	21.8	52.5	41.9	5.6
. Worked in non-book. jobs using book. skills	137	1.5	5.8	7.3	87.6	5.1	140	3.6	6.4	10.0	85.7	4.3						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 124 :
requency of
Office-Store Use
tem 151 :
Ruled and Balanced the accounts at th end of the fiscal period*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.8	9.7	16.5	76.4	7.1	564	8.5	8.3	16.8	76.6	6.6	2064	11.4	11.8	23.3	70.3	6.4
2. School Type																		
a. New York City	111	6.3	7.2	13.5	77.5	9.0	242	8.3	7.4	15.7	76.4	7.9	695	12.1	10.8	22.9	69.5	7.6
b. Large City	122	11.5	9.0	20.5	73.0	6.6	105	11.4	10.5	21.9	70.5	7.6	426	15.7	13.1	28.9	65.0	6.1
c. Small City—Suburban	323	5.9	10.8	16.7	74.9	8.4	185	8.1	8.1	16.2	78.4	5.4	771	9.3	11.8	21.1	72.1	6.7
d. Rural	75	4.0	9.3	13.3	86.7	0.0	32	3.1	9.4	12.5	87.5	0.0	172	7.6	12.8	20.8	79.1	0.6
3. Worked as a bookkeeper	186	21.0	25.8	46.8	48.4	4.8	191	23.0	20.9	44.0	49.7	6.3	849	25.3	23.4	48.7	46.8	4.5
a. Less than 6 months	44	2.3	15.9	18.2	77.3	4.5	31	6.5	12.9	19.4	67.7	12.9	156	5.8	14.7	20.5	69.2	10.3
b. 6 months to under 1 year	35	25.7	25.7	51.4	42.9	5.7	31	19.4	9.7	29.0	51.6	19.4	144	18.7	23.6	42.4	48.6	9.0
c. 1 year to under 2 years	46	19.6	23.9	43.5	52.2	4.3	34	17.6	35.3	52.9	44.1	2.9	165	22.4	26.7	49.1	46.7	4.2
d. 2 years or more	58	34.5	31.0	65.5	29.3	5.2	91	31.9	20.9	52.7	44.0	3.3	377	36.9	24.7	61.5	31.3	2.1
4. Worked in non-book. jobs using book. skills	137	2.2	7.3	9.5	86.9	3.6	140	2.9	3.6	6.4	88.6	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 125 :
requency of
Office-Store Use
Item 152 :
Use subsidiary ledgers (for customers' or creditors' accounts)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.1	4.9	10.1	81.6	8.4	564	5.7	7.1	12.8	80.1	7.1	2064	8.9	9.4	18.3	74.3	7.5
2. School Type																		
a. New York City	111	2.7	1.8	4.5	83.8	11.7	242	5.8	6.2	12.0	79.8	8.3	695	9.9	7.9	17.9	73.8	8.4
b. Large City	122	6.6	4.9	11.5	81.9	6.6	105	5.7	11.4	17.1	74.3	8.6	426	11.7	11.7	23.5	69.2	7.3
c. Small City—Suburban.	323	5.3	7.1	12.4	78.0	9.6	185	5.9	5.4	11.4	82.7	5.9	771	7.0	10.0	17.0	75.1	7.9
d. Rural	75	0.0	5.3	5.3	93.3	1.3	32	3.1	9.4	12.5	87.5	0.0	172	6.4	6.4	12.8	84.9	2.3
3. Worked as a bookkeeper	186	16.1	11.8	28.0	63.9	8.1	191	15.7	15.7	31.4	59.2	9.4	849	20.3	18.6	38.9	54.3	6.8
a. Less than 6 months	44	6.8	6.8	13.6	79.5	6.8	31	6.5	6.5	12.9	67.7	19.4	156	8.3	11.5	19.9	68.6	11.5
b. 6 months to under 1 year	35	8.6	22.9	31.4	65.7	2.9	31	12.9	9.7	22.6	61.3	16.1	144	11.1	21.5	32.6	58.3	9.0
c. 1 year to under 2 years	46	15.2	10.9	26.1	63.0	10.9	34	11.8	23.5	35.3	61.8	2.9	165	17.0	20.0	37.0	55.8	7.3
d. 2 years or more	58	29.3	12.1	41.4	48.3	10.3	91	22.0	18.7	40.7	52.7	6.6	377	30.0	20.2	50.1	44.8	5.0
4. Worked in non-book. jobs using book. skills	137	1.5	5.8	7.3	87.6	5.1	140	0.7	5.7	6.4	89.3	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 126 : requency of ffice-Store Use tem 153 : sed the 3 column ccount form for our subsidiary edger accounts (debit credit balance columns)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	4.0	8.9	81.1	10.7	564	4.8	4.8	9.6	81.9	8.5	2064	7.8	7.6	15.4	75.8	8.9
2. School Type																		
a. New York City	111	1.8	3.6	5.4	81.1	13.5	242	2.9	4.5	7.4	81.0	11.6	695	5.5	6.2	11.7	76.9	11.4
b. Large City	122	7.4	3.3	10.7	83.6	5.7	105	9.5	5.7	15.2	77.1	7.6	426	12.4	9.4	21.8	71.8	6.3
c. Small City--Suburban.	323	5.6	5.3	10.8	76.8	12.4	185	4.3	4.9	9.2	84.3	6.5	771	8.0	8.2	16.2	74.3	9.5
d. Rural	75	2.7	0.0	2.7	96.0	1.3	32	6.3	3.1	9.4	90.6	0.0	172	4.7	5.8	10.5	87.2	2.3
3. Worked as a bookkeeper	186	15.1	9.7	24.7	62.9	12.4	191	13.1	13.1	26.2	62.8	11.0	849	17.7	15.2	32.9	57.2	9.9
a. Less than 6 months	44	2.3	9.1	11.4	79.5	9.1	31	0.0	9.7	9.7	71.0	19.4	156	3.8	10.9	14.7	73.7	11.5
b. 6 months to under 1 year	35	17.1	8.6	25.7	60.0	14.3	31	6.5	12.9	19.4	61.3	19.4	144	12.5	13.9	26.4	59.0	14.6
c. 1 year to under 2 years	46	15.2	15.2	30.4	58.7	10.9	34	8.8	23.5	32.4	64.7	2.9	165	15.2	20.6	35.8	53.3	10.9
d. 2 years or more	58	24.1	6.9	31.0	53.4	15.5	91	20.9	11.0	31.9	58.2	9.9	377	26.0	15.1	41.1	50.7	8.2
4. Worked in non-book. jobs using book. skills	137	2.2	3.6	5.8	89.8	4.4	140	1.4	1.4	2.9	90.7	6.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 127 : Frequency of Office-Store Use Item 154 : Pencil - footed accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.1	9.5	16.6	74.8	8.6	564	10.6	11.7	22.3	70.9	6.7	2064	14.3	12.9	27.3	65.7	7.0
2. School Type																		
a. New York City	111	7.2	11.7	18.9	71.2	9.9	242	10.7	9.9	20.7	70.7	8.7	695	18.3	12.1	30.4	62.0	7.6
b. Large City	122	10.7	11.5	22.1	70.5	7.4	105	12.4	15.2	27.6	64.8	7.6	426	17.4	14.8	32.2	62.0	5.9
c. Small City--Suburban	323	6.2	8.7	14.9	75.2	9.9	185	9.2	11.9	21.1	74.1	4.9	771	10.2	12.1	22.3	69.5	8.2
d. Rural	75	5.3	6.7	12.0	85.3	2.7	32	12.5	12.5	25.0	75.0	0.0	172	9.3	15.7	25.0	72.7	2.3
3. Worked as a bookkeeper	186	22.0	22.6	44.6	46.2	9.1	191	29.3	24.1	53.4	39.3	7.3	849	31.7	23.1	54.8	39.2	6.0
a. Less than 6 months	44	2.3	27.3	29.5	61.4	9.1	31	6.5	32.3	38.7	45.2	16.1	156	11.5	19.9	31.4	57.0	11.5
b. 6 months to under 1 year	35	25.7	22.9	48.6	45.7	5.7	31	25.8	16.1	41.9	48.4	9.7	144	27.8	23.6	51.4	41.7	6.9
c. 1 year to under 2 years	46	21.7	26.1	47.8	43.5	8.7	34	35.3	26.5	61.8	35.3	2.9	165	29.1	27.3	56.4	38.2	5.5
d. 2 years or more	58	36.2	19.0	55.2	34.5	10.3	91	36.3	23.1	59.3	34.1	6.6	377	42.7	22.5	65.3	30.2	4.5
4. Worked in non-book. jobs using book. skills	137	2.2	10.9	13.1	82.5	4.4	140	2.9	12.1	15.0	80.0	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 128 : Frequency of Office-Store Use Item 155 : Keyed-off or single-lined customers' or creditors' accounts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.0	3.2	6.2	83.4	10.5	564	6.6	5.1	11.7	79.8	8.7	2064	7.6	6.7	14.3	75.8	9.9
2. School Type																		
a. New York City	111	3.6	3.6	7.2	81.1	11.7	242	7.4	4.5	12.0	80.2	7.9	695	10.8	6.8	17.6	73.5	8.9
b. Large City	122	4.1	4.1	8.2	83.6	8.2	105	7.6	8.6	16.2	74.3	9.5	426	8.5	8.2	16.7	72.8	10.6
c. Small City—Suburban	323	2.5	2.8	5.3	82.0	12.7	185	3.8	4.3	8.1	81.6	10.3	771	4.8	5.3	10.1	77.9	11.9
d. Rural	75	2.7	2.7	5.3	92.0	2.7	32	12.5	3.1	15.6	81.3	3.1	172	5.2	8.7	14.0	82.6	3.5
3. Worked as a bookkeeper	186	9.6	9.1	18.8	67.7	13.4	191	18.3	12.6	31.0	55.0	14.1	849	17.4	13.8	31.2	56.4	12.4
a. Less than 6 months	44	2.3	6.8	9.1	84.1	6.8	31	0.0	9.7	9.7	64.5	25.8	156	4.5	10.3	14.7	72.4	12.8
b. 6 months to under 1 year	35	5.7	8.6	14.3	62.9	22.9	31	16.1	6.5	22.6	53.3	25.8	144	11.1	13.9	25.0	57.7	17.4
c. 1 year to under 2 years	46	13.0	10.9	23.9	65.2	10.9	34	17.6	11.8	29.4	61.8	8.8	165	13.3	13.3	26.7	60.0	13.3
d. 2 years or more	58	13.8	12.1	25.9	58.6	15.5	91	25.3	14.3	39.6	49.5	11.0	377	26.8	15.1	41.9	46.7	11.4
4. Worked in non-book. jobs using book. skills	137	0.7	2.2	2.9	89.8	7.3	140	1.4	2.1	3.6	92.1	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 129 : Frequency of Office-Store Use Item 156 : Used a voucher system in controlling expenditures*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.2	3.5	6.7	84.2	9.2	564	5.5	5.0	10.5	81.4	8.2	2064	6.9	6.5	13.5	77.9	8.6
2. School Type																		
a. New York City	111	2.7	3.6	6.3	82.0	11.7	242	6.2	4.1	10.3	80.6	9.1	695	7.8	6.6	14.4	76.5	9.1
b. Large City	122	3.3	4.1	7.4	86.1	6.6	105	4.8	2.9	7.6	81.9	10.5	426	8.2	6.6	14.8	77.2	8.0
c. Small City—Suburban	323	3.4	2.8	6.2	83.3	10.5	185	4.9	7.6	12.4	81.1	6.5	771	6.1	6.4	12.5	77.8	9.7
d. Rural	75	2.7	5.3	8.0	88.0	4.0	32	6.3	3.1	9.4	87.5	3.1	172	4.1	7.0	11.0	85.5	3.5
3. Worked as a bookkeeper	186	9.6	9.7	19.4	69.4	11.3	191	12.6	13.1	25.7	62.8	11.5	849	14.3	12.9	27.2	63.1	9.7
a. Less than 6 months	44	6.8	0.0	6.8	84.1	9.1	31	9.7	19.4	29.0	54.8	16.1	156	7.7	7.1	14.7	73.1	12.2
b. 6 months to under 1 year	35	14.3	14.3	28.6	60.0	11.4	31	9.7	3.2	12.9	71.0	16.1	144	12.5	10.4	22.9	64.6	12.5
c. 1 year to under 2 years	46	6.5	10.9	17.4	69.6	13.0	34	8.8	11.8	20.6	70.6	8.8	165	8.5	12.7	21.2	67.9	10.9
d. 2 years or more	58	10.3	13.8	24.1	63.8	12.1	91	14.3	14.3	28.6	60.4	11.0	377	19.4	15.9	35.3	56.5	8.2
4. Worked in non-book. jobs using book. skills	137	1.5	2.9	4.4	91.2	4.4	140	4.3	1.4	5.7	90.7	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 130: Frequency of Office-Store Use Item 157: Recorded Check Numbers in the Cash Payments Journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.5	4.6	10.1	81.6	8.2	564	8.7	5.7	14.4	79.1	6.6	2064	11.6	7.9	19.5	73.9	6.6
2. School Type																		
a. New York City	111	7.2	4.5	11.7	77.5	10.8	242	7.4	3.7	11.2	81.0	7.9	695	12.5	6.6	19.2	73.5	7.3
b. Large City	122	6.6	5.7	12.3	81.9	5.7	105	16.2	8.6	24.8	66.7	8.6	426	15.7	10.1	25.8	68.1	6.1
c. Small City—Suburban	323	4.6	4.6	9.3	80.5	10.2	185	5.9	6.5	12.4	82.7	4.9	771	8.9	8.2	17.1	75.3	7.5
d. Rural	75	5.3	2.7	8.0	92.0	0.0	32	9.4	6.3	15.6	84.4	0.0	172	9.3	6.4	15.7	83.7	0.6
3. Worked as a bookkeeper	186	17.2	10.8	27.9	63.4	8.6	191	23.6	12.6	36.1	56.5	7.3	849	26.1	14.4	40.5	54.1	5.4
a. Less than 6 months	44	2.3	2.3	4.5	88.6	6.8	31	12.9	19.4	32.3	51.6	16.1	156	10.3	8.3	18.6	72.4	9.0
b. 6 months to under 1 year	35	17.1	25.7	42.9	45.7	11.4	31	16.1	6.5	22.6	67.7	9.7	144	18.1	18.1	36.2	56.9	6.9
c. 1 year to under 2 years	46	19.6	13.0	32.6	60.9	6.5	34	23.5	20.6	44.1	52.9	2.9	165	23.0	18.2	41.2	53.3	5.5
d. 2 years or more	58	27.6	6.9	34.5	55.2	10.3	91	29.7	9.9	39.6	54.9	5.5	377	36.6	13.5	50.1	45.6	4.2
4. Worked in non-book. jobs using book. skills	137	2.2	5.1	7.3	89.1	3.6	140	2.1	5.0	7.1	87.9	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 131 : Frequency of Office-Store Use Item 158 : Recorded bank deposits in the Cash Receipts Journal*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.3	5.5	10.8	81.8	7.4	564	9.2	5.3	14.5	79.1	6.4	2064	12.2	8.4	20.6	73.0	6.4
2. School Type																		
a. New York City	111	6.3	7.2	13.5	77.5	9.0	242	8.7	2.5	11.2	81.8	7.0	695	13.5	8.2	21.8	71.6	6.6
b. Large City	122	4.1	7.4	11.5	82.8	5.7	105	10.5	12.4	22.9	68.6	8.6	426	14.3	11.3	25.6	68.1	6.3
c. Small City--Suburban.	323	5.6	4.6	10.2	80.5	9.3	185	8.6	5.9	14.6	80.5	4.9	771	10.2	7.5	17.8	74.7	7.5
d. Rural	75	4.0	4.0	8.0	92.0	0.0	32	12.5	0.0	12.5	84.4	3.1	172	9.9	6.4	16.3	82.6	1.2
3. Worked as a bookkeeper	186	17.2	15.1	32.3	61.8	5.9	191	25.1	11.0	36.1	56.5	7.3	849	27.9	15.9	43.8	51.0	5.2
a. Less than 6 months	44	2.3	13.6	15.9	79.5	4.5	31	12.9	9.7	22.6	61.3	16.1	156	9.6	12.8	22.4	67.3	10.3
b. 6 months to under 1 year	35	17.1	17.1	34.3	60.0	5.7	31	19.4	19.4	38.7	53.3	9.7	144	21.5	18.1	39.6	53.5	6.9
c. 1 year to under 2 years	46	17.4	15.2	32.6	58.7	8.7	34	26.5	14.7	41.2	55.9	2.9	165	25.5	15.8	41.2	52.7	6.1
d. 2 years or more	58	29.3	13.8	43.1	51.7	5.2	91	31.9	7.7	39.6	54.9	5.5	377	38.7	16.2	54.9	41.9	3.2
4. Worked in non-book. jobs using book. skills	137	0.7	4.4	5.1	91.2	3.2	140	2.9	5.0	7.9	87.1	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 132 : Frequency of Office-Store Use Item 159 : Discount your own (or business's) note payable*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	2.5	3.2	88.3	8.6	564	2.3	3.2	5.5	87.8	6.7	2064	2.9	4.5	7.4	85.2	7.4
2. School Type																		
a. New York City	111	0.9	2.7	3.6	86.5	9.9	242	3.3	1.7	5.0	87.2	7.9	695	3.2	4.9	8.1	84.6	7.3
b. Large City	122	0.8	3.3	4.1	91.0	4.9	105	1.0	6.7	7.6	84.8	6.7	426	3.8	5.2	8.9	84.7	6.3
c. Small City—Suburban	323	0.6	2.2	2.8	86.1	11.1	185	1.6	3.2	4.9	89.7	5.4	771	2.1	3.8	5.8	85.0	9.2
d. Rural	75	0.0	2.7	2.7	96.0	1.3	32	3.1	3.1	6.3	90.6	3.1	172	3.5	4.7	8.1	90.1	1.7
3. Worked as a bookkeeper	186	1.6	5.4	7.0	84.4	8.6	191	6.3	6.8	13.1	77.5	9.4	849	6.2	8.2	14.5	78.1	7.4
a. Less than 6 months	44	0.0	2.3	2.3	88.6	9.1	31	3.2	3.2	6.5	80.6	12.9	156	2.6	3.2	5.8	82.7	11.5
b. 6 months to under 1 year	35	0.0	8.6	8.6	88.6	2.9	31	3.2	12.9	16.1	77.4	6.5	144	3.5	7.6	11.1	83.3	5.6
c. 1 year to under 2 years	46	2.2	2.2	4.3	84.8	10.9	34	2.9	2.9	5.9	82.3	11.8	165	2.4	9.1	11.5	79.4	9.1
d. 2 years or more	58	3.4	8.6	12.1	77.6	10.3	91	11.0	8.8	19.8	72.5	7.7	377	10.6	10.9	21.5	72.1	6.4
4. Worked in non-book. jobs using book. skills	137	0.0	3.6	3.6	92.7	3.6	140	0.7	2.9	3.6	92.9	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 133 : Frequency of Office-Store Use Item 160 : Computed the discount on a note*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.1	3.0	5.1	87.3	7.6	564	3.9	5.3	9.2	84.9	5.9	2064	4.1	7.8	11.9	81.4	6.7
2. School Type																		
a. New York City	111	3.6	0.9	4.5	84.7	10.8	242	5.0	5.4	10.3	81.8	7.9	695	5.2	8.2	13.4	78.7	7.9
b. Large City	122	1.6	5.7	7.4	87.7	4.9	105	1.9	5.7	7.6	85.7	6.7	426	5.2	10.3	15.5	78.2	6.3
c. Small City--Suburban	323	1.5	3.1	4.6	86.1	9.3	185	3.2	5.4	8.6	87.6	3.8	771	2.6	6.4	8.9	83.8	7.3
d. Rural	75	2.7	1.3	4.0	96.0	0.0	32	6.3	3.1	9.4	90.6	0.0	172	4.1	5.8	9.9	89.5	0.6
3. Worked as a bookkeeper	186	6.5	6.5	12.9	80.6	6.5	191	7.9	11.5	19.4	74.9	5.8	849	8.4	15.2	23.6	70.4	6.0
a. Less than 6 months	44	2.3	0.0	2.3	95.5	2.3	31	3.2	9.7	12.9	77.4	9.7	156	2.6	9.6	12.2	80.8	7.1
b. 6 months to under 1 year	35	2.9	11.4	14.3	82.9	2.9	31	3.2	6.5	9.7	83.9	6.5	144	2.8	11.8	14.6	79.9	5.6
c. 1 year to under 2 years	46	10.9	6.5	17.4	71.7	10.9	34	2.9	5.9	8.8	85.3	5.9	165	6.7	13.3	20.0	71.5	8.5
d. 2 years or more	58	8.6	8.6	17.2	74.1	8.6	91	13.2	17.6	30.8	65.9	3.3	377	13.8	20.2	34.0	60.7	5.3
4. Worked in non-book. jobs using book. skills	137	0.7	4.4	5.1	91.2	3.6	140	4.3	5.0	9.3	87.1	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 134 : Frequency of Office-Store Use Item 161: Decided which accounts were to be debited and credited*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.8	7.9	14.7	77.2	8.1	564	12.2	11.3	23.6	70.4	6.0	2064	15.2	11.8	27.0	66.1	6.8
2. School Type																		
a. New York City	111	5.4	8.1	13.5	76.6	9.9	242	10.3	12.4	22.7	70.7	6.6	695	15.7	12.4	28.1	65.3	6.6
b. Large City	122	6.6	9.0	15.6	79.5	4.9	105	12.4	15.2	27.6	62.9	9.5	426	19.2	12.0	31.2	61.7	7.0
c. Small City—Suburban.	323	8.7	8.0	16.7	73.7	9.6	185	13.5	8.6	22.2	73.5	4.3	771	13.5	11.3	24.8	67.3	7.9
d. Rural	75	1.3	5.3	6.7	89.3	4.0	32	18.8	6.3	25.0	75.0	0.0	172	11.0	11.6	22.7	75.0	2.3
3. Worked as a bookkeeper	186	20.4	21.0	41.4	51.6	6.9	191	31.0	24.6	55.5	38.2	6.3	849	33.6	22.3	55.8	38.5	5.7
a. Less than 6 months	44	2.3	13.6	15.9	77.3	6.8	31	16.1	29.0	45.2	45.2	9.7	156	11.5	16.7	28.2	61.5	10.3
b. 6 months to under 1 year	35	11.4	37.1	48.6	48.6	2.9	31	19.4	12.9	32.3	58.0	9.7	144	22.9	29.2	52.1	42.4	5.6
c. 1 year to under 2 years	46	26.1	15.2	41.3	50.0	8.7	34	23.5	29.4	52.9	41.2	5.9	165	32.7	22.4	55.2	37.6	7.3
d. 2 years or more	58	36.2	20.7	56.9	34.5	8.6	91	42.9	25.3	68.1	27.5	4.4	377	47.2	21.2	68.4	27.6	4.0
4. Worked in non-book. jobs using book. skills	137	3.6	7.3	10.9	84.7	4.4	140	6.4	10.7	17.1	78.6	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 135 : Frequency of Office-Store Use Item 162: hecked the equality of debits and credits of each entry*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.2	5.9	12.0	79.4	8.6	564	10.8	7.8	18.6	73.4	8.0	2064	14.3	9.8	24.1	68.2	7.7
2. School Type																		
a. New York City	111	6.3	3.6	9.9	80.2	9.9	242	9.5	6.2	15.7	74.8	9.5	695	15.4	9.1	24.5	68.0	7.5
b. Large City	122	7.4	7.4	14.8	79.5	5.7	105	11.4	12.4	23.8	66.7	9.5	426	17.4	12.0	29.3	63.4	7.3
c. Small City—Suburban.	323	6.8	6.2	13.0	76.5	10.5	185	11.4	8.1	19.5	74.1	6.5	771	12.3	9.1	21.4	69.3	9.3
d. Rural	75	1.3	5.3	6.7	90.7	2.7	32	15.6	3.1	18.8	81.3	0.0	172	11.0	10.5	21.5	76.2	2.3
3. Worked as a bookkeeper	186	19.4	14.5	33.9	57.0	9.1	191	28.8	15.7	44.5	43.5	12.0	849	32.0	18.1	50.2	41.8	8.0
a. Less than 6 months	44	6.8	2.3	9.1	79.5	11.4	31	16.1	19.4	35.5	48.4	16.1	156	12.2	13.5	25.6	62.2	12.2
b. 6 months to under 1 year	35	17.1	20.0	37.1	51.4	11.4	31	25.8	9.7	35.5	48.4	16.1	144	27.8	18.1	45.8	44.4	9.7
c. 1 year to under 2 years	46	21.7	15.2	37.1	56.5	6.5	34	20.6	20.6	41.2	50.0	8.8	165	31.0	18.8	49.7	41.8	8.5
d. 2 years or more	58	29.3	20.7	50.0	41.4	8.6	91	38.5	14.3	52.7	36.3	11.0	377	42.4	18.8	61.3	32.4	6.4
4. Worked in non-book. jobs using book. skills	137	2.2	5.1	7.3	88.3	4.4	140	4.3	8.6	12.9	82.9	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 136 : Frequency of Office-Store Use Item 163 : hecked the equality of debit and credit journal columns*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	5.7	10.6	81.5	7.9	564	7.1	7.1	14.2	78.0	7.8	2064	10.9	9.1	20.0	72.4	7.6
2. School Type																		
a. New York City	111	4.5	5.4	9.9	80.2	9.9	242	5.8	5.0	10.7	80.2	9.1	695	11.1	8.9	20.0	71.8	8.2
b. Large City	122	7.4	6.6	13.9	81.9	4.1	105	6.7	12.4	19.0	70.5	10.5	426	13.8	10.6	24.4	68.5	7.0
c. Small City--Suburban.	323	5.3	6.2	11.5	78.3	10.2	185	8.1	7.6	15.7	78.4	5.9	771	9.7	8.8	18.5	72.8	8.7
d. Rural	75	0.0	2.7	2.7	96.0	1.3	32	12.5	3.1	15.6	84.4	0.0	172	7.6	7.6	15.1	83.1	1.7
3. Worked as a bookkeeper	186	15.1	13.4	28.5	63.9	7.5	191	20.4	16.2	36.6	51.3	12.0	849	25.3	17.2	42.5	49.4	8.1
a. Less than 6 months	44	2.3	4.5	6.8	86.4	6.8	31	9.7	16.1	25.8	61.3	12.9	156	8.3	9.0	17.3	70.5	12.2
b. 6 months to under 1 year	35	14.3	20.0	34.3	57.1	8.6	31	12.9	9.7	22.6	58.0	19.4	144	19.4	17.4	36.8	51.4	11.8
c. 1 year to under 2 years	46	17.4	13.0	30.4	60.9	8.7	34	23.5	20.6	44.1	44.1	11.8	165	25.5	21.2	46.7	44.8	8.5
d. 2 years or more	58	24.1	15.5	39.7	53.4	6.9	91	26.4	16.5	42.9	48.4	8.8	377	34.5	17.8	52.3	42.2	5.6
4. Worked in non-book. jobs using book. skills	137	2.2	6.6	8.8	87.6	3.6	140	0.7	5.0	5.7	90.7	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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requency of
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Handled COD Sales*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	4.9	9.7	14.6	78.0	7.4	564	5.5	6.7	12.2	81.9	5.9	2064	7.0	12.0	19.0	74.8	6.3
. School Type																		
a. New York City	111	5.4	10.8	16.2	73.9	9.9	242	3.3	6.6	9.9	83.1	7.0	695	7.2	12.2	19.5	73.9	6.6
b. Large City	122	9.0	15.6	24.6	71.3	4.1	105	12.4	10.5	22.9	69.5	7.6	426	9.4	16.2	25.6	68.8	5.6
c. Small City—Suburban.	323	4.0	7.7	11.8	78.9	9.3	185	4.3	4.9	9.2	86.5	4.3	771	5.7	9.9	15.6	77.2	7.3
d. Rural	75	1.3	6.7	8.0	90.7	1.3	32	6.3	6.3	12.5	87.5	0.0	172	5.8	10.5	16.3	82.0	1.7
. Worked as a bookkeeper	186	12.9	18.8	31.7	63.4	4.8	191	13.1	11.0	24.1	69.6	6.3	849	12.8	19.2	32.0	63.4	4.6
a. Less than 6 months	44	9.1	13.6	22.7	70.5	6.8	31	6.5	12.9	19.4	71.0	9.7	156	5.8	17.9	23.7	67.9	8.3
b. 6 months to under 1 year	35	8.6	20.0	28.6	68.6	2.9	31	16.1	6.5	22.6	71.0	6.5	144	8.3	18.7	27.1	67.4	5.6
c. 1 year to under 2 years	46	15.2	10.9	26.1	65.2	8.7	34	2.9	8.8	11.8	82.3	5.9	165	10.3	17.0	27.3	65.5	7.3
d. 2 years or more	58	17.2	27.6	44.8	51.7	3.4	91	17.6	13.2	30.8	64.8	4.4	377	18.6	21.0	39.5	58.1	2.4
. Worked in non-book. jobs using book. skills	137	3.6	11.7	15.3	80.3	4.4	140	2.1	7.9	10.0	86.4	3.6						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 138 : Frequency of Office-Store Use Item 165 : Made deductions for items other than taxes from the payroll checks - such as U. S. Bonds insurance, pensions etc.*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.8	3.6	7.4	84.6	7.9	564	4.3	5.7	9.9	82.8	7.3	2064	7.4	7.0	14.4	78.6	7.0
2. School Type																		
a. New York City	111	1.8	5.4	7.2	82.0	10.8	242	3.7	5.4	9.1	81.4	9.5	695	6.1	7.9	14.0	77.8	8.2
b. Large City	122	4.9	2.5	7.4	87.7	4.9	105	6.7	4.8	11.4	80.0	8.6	426	10.6	6.1	16.7	77.0	6.3
c. Small City—Suburban.	323	4.0	2.5	6.5	83.9	9.6	185	3.2	7.6	10.8	84.9	4.3	771	7.0	6.6	13.6	78.9	7.5
d. Rural	75	4.0	8.0	12.0	86.7	1.3	32	6.3	0.0	6.3	90.6	3.1	172	6.4	7.6	14.1	84.3	1.7
3. Worked as a bookkeeper	186	10.8	8.1	18.8	75.3	5.9	191	11.0	13.6	24.6	68.5	6.8	849	16.1	13.8	29.9	64.8	5.3
a. Less than 6 months	44	0.0	2.3	2.3	90.9	6.8	31	6.5	3.2	9.7	74.2	16.1	156	5.8	5.8	11.5	77.6	10.9
b. 6 months to under 1 year	35	8.6	14.3	22.9	71.4	5.7	31	9.7	6.5	16.1	74.2	9.7	144	9.7	13.9	23.6	70.8	5.6
c. 1 year to under 2 years	46	8.7	8.7	17.4	73.9	8.7	34	14.7	17.6	32.4	64.7	2.9	165	14.5	17.6	32.1	62.4	5.5
d. 2 years or more	58	22.4	8.6	31.0	65.5	3.4	91	13.2	17.6	30.8	63.7	5.5	377	23.9	15.4	39.3	56.5	4.2
4. Worked in non-book. jobs using book. skills	137	2.2	4.4	6.6	89.8	3.6	140	1.4	3.6	5.0	89.3	5.7						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 139 : Frequency of Office-Store Use Item 166 : Made combined (compound) journal entries*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.9	4.4	6.3	85.1	8.6	564	1.8	5.7	7.4	84.2	8.3	2064	4.9	8.6	13.5	78.1	7.0
2. School Type																		
a. New York City	111	2.7	1.8	4.5	84.7	10.8	242	1.2	5.4	6.6	85.1	8.3	695	5.3	8.4	13.7	77.7	8.6
b. Large City	122	1.6	4.9	6.6	86.9	6.6	105	3.8	6.7	10.5	77.1	12.4	426	7.7	10.1	17.8	73.7	8.5
c. Small City--Suburban	323	2.2	5.0	7.1	82.4	10.5	185	0.5	5.4	5.9	86.5	7.6	771	3.8	7.4	11.2	79.2	9.6
d. Rural	75	0.0	5.3	5.3	94.7	0.0	32	6.3	6.3	12.5	87.5	0.0	172	1.7	11.0	12.8	85.5	1.7
3. Worked as a bookkeeper	186	5.9	12.9	18.8	72.0	9.1	191	5.2	16.2	21.5	66.5	12.0	849	11.3	19.0	30.3	60.2	9.5
a. Less than 6 months	44	0.0	4.5	4.5	90.9	4.5	31	3.2	6.5	9.7	74.2	16.1	156	4.5	6.4	10.9	77.6	11.5
b. 6 months to under 1 year	35	0.0	14.3	14.3	71.4	14.3	31	0.0	16.1	16.1	64.5	19.4	144	4.2	20.1	24.3	63.2	12.5
c. 1 year to under 2 years	46	6.5	8.7	15.2	71.7	13.0	34	2.9	20.6	23.5	70.6	5.9	165	7.3	23.6	31.0	59.4	9.7
d. 2 years or more	58	13.8	20.7	34.5	60.3	5.2	91	8.8	17.6	26.4	64.8	8.8	377	18.6	21.2	39.8	52.5	7.7
4. Worked in non-book. jobs using book. skills	137	0.7	2.2	2.9	93.4	3.6	140	0.0	0.7	0.7	95.0	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 140 : Frequency of Office-Store Use Item 167 : Made journal entries that required double posting*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.5	4.4	7.9	83.8	8.2	564	4.3	7.8	12.1	80.9	7.1	2064	6.8	10.4	17.2	75.2	7.6
2. School Type																		
a. New York City	111	6.3	1.8	8.1	82.0	9.9	242	2.9	9.1	12.0	79.8	8.3	695	7.3	11.1	18.4	73.6	7.9
b. Large City	122	1.6	5.7	7.4	86.9	5.7	105	7.6	11.4	19.0	72.4	8.6	426	9.4	12.2	21.6	71.4	7.0
c. Small City—Suburban	323	3.7	5.3	9.0	80.5	10.5	185	3.8	4.9	8.6	85.9	5.4	771	5.7	8.8	14.5	76.5	8.9
d. Rural	75	1.3	2.7	4.0	96.0	0.0	32	6.3	3.1	9.4	87.5	3.1	172	2.9	9.9	12.8	85.5	1.7
3. Worked as a bookkeeper	186	10.8	13.4	24.2	67.6	8.1	191	11.5	22.0	33.5	57.6	8.9	849	15.4	22.5	37.9	54.8	7.3
a. Less than 6 months	44	2.3	6.8	9.1	86.4	4.5	31	12.9	6.5	19.4	64.5	16.1	156	7.7	9.6	17.3	72.4	10.3
b. 6 months to under 1 year	35	8.6	20.0	28.6	62.9	8.6	31	9.7	6.5	16.1	67.7	16.1	144	8.3	18.1	26.4	62.5	11.1
c. 1 year to under 2 years	46	13.0	6.5	19.6	71.7	8.7	34	8.8	32.4	41.2	55.9	2.9	165	10.3	26.1	36.4	55.2	8.5
d. 2 years or more	58	17.2	19.0	36.2	53.4	10.3	91	13.2	28.6	41.8	53.8	4.4	377	23.1	27.9	50.9	44.6	4.5
4. Worked in non-book. jobs using book. skills	137	1.5	2.2	3.6	92.7	3.6	140	1.4	1.4	2.9	93.6	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 141 : Frequency of Office-Store Use Item 168: Adjusted accrued items such as salaries or interest*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.9	3.3	5.2	85.9	8.9	564	1.8	6.4	8.2	84.6	7.3	2064	5.1	7.4	12.5	79.9	7.6
2. School Type																		
a. New York City	111	1.8	1.8	3.6	83.8	12.6	242	0.0	7.0	7.0	85.1	7.9	695	5.5	7.9	13.4	78.7	7.9
b. Large City	122	3.3	2.5	5.7	88.5	5.7	105	1.9	10.5	12.4	79.0	8.6	426	7.5	8.2	15.7	77.2	7.0
c. Small City—Suburban.	323	1.5	4.0	5.6	83.9	10.5	185	3.2	3.8	7.0	86.5	6.5	771	3.9	6.4	10.2	81.1	8.7
d. Rural	75	1.3	4.0	5.3	93.3	1.3	32	6.3	3.1	9.4	87.5	3.1	172	3.5	8.1	11.7	86.0	2.3
3. Worked as a bookkeeper	186	5.4	10.2	15.6	74.7	9.7	191	4.7	17.8	22.5	68.1	9.4	849	11.5	16.1	27.7	64.9	7.4
a. Less than 6 months	44	0.0	2.3	2.3	88.6	9.1	31	0.0	9.7	9.7	74.2	16.1	156	2.6	8.3	10.9	78.2	10.9
b. 6 months to under 1 year	35	0.0	8.6	8.6	82.9	8.6	31	3.2	3.2	6.5	80.6	12.9	144	4.2	15.3	19.4	72.2	8.3
c. 1 year to under 2 years	46	8.7	8.7	17.4	71.7	10.9	34	2.9	29.4	32.4	64.7	2.9	165	9.7	18.2	27.9	64.8	7.3
d. 2 years or more	58	10.3	19.0	29.3	60.3	10.3	91	6.6	23.1	29.7	63.7	6.8	377	18.6	19.1	37.7	56.2	6.1
4. Worked in non-book. jobs using book. skills	137	1.5	1.5	2.9	92.7	4.4	140	0.7	0.7	1.4	95.0	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 142 :
requency of
ffice-Store Use
tem 169 :

Made reversing entries (post-closing)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.1	4.6	6.7	84.0	9.4	564	3.4	7.3	10.6	81.4	8.0	2064	5.9	9.3	15.2	76.6	8.3
2. School Type																		
a. New York City	111	1.8	2.7	4.5	82.9	12.6	242	2.9	8.7	11.6	80.6	7.9	695	6.8	10.2	17.0	74.4	8.6
b. Large City	122	1.6	4.9	6.6	86.1	7.4	105	4.8	5.7	10.5	80.0	9.5	426	8.7	10.6	19.2	73.2	7.5
c. Small City—Suburban	323	2.8	5.0	7.7	81.1	11.1	185	3.2	7.0	10.2	81.6	8.1	771	4.4	8.2	12.6	77.7	9.7
d. Rural	75	0.0	5.3	5.3	94.7	0.0	32	3.1	3.1	6.3	90.6	3.1	172	1.7	7.6	9.3	88.4	2.3
3. Worked as a bookkeeper	186	7.0	13.9	21.0	67.2	11.8	191	9.4	18.3	27.7	60.7	11.5	849	13.5	20.4	33.9	57.2	8.8
a. Less than 6 months	44	2.3	4.5	6.8	88.6	4.5	31	3.2	6.5	9.7	74.2	16.1	156	3.8	9.0	12.8	76.9	10.3
b. 6 months to under 1 year	35	2.9	11.4	14.3	60.0	25.7	31	3.2	9.7	12.9	71.0	16.1	144	6.2	18.1	24.3	61.1	14.6
c. 1 year to under 2 years	46	13.0	10.9	23.9	65.2	10.9	34	8.8	23.5	32.4	58.8	8.8	165	9.1	23.6	32.7	57.0	10.3
d. 2 years or more	58	8.6	25.9	34.5	55.2	10.3	91	14.3	23.1	37.4	53.8	8.8	377	22.3	24.7	46.9	46.9	6.1
. Worked in non-book. jobs using book. skills	137	0.0	2.2	2.2	93.4	4.4	140	0.7	3.6	4.3	92.1	3.6						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 143 : Frequency of Office-Store Use Item 170 : Verified invoice extensions and/or terms*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.8	3.8	7.6	84.0	8.4	564	7.6	5.5	13.1	79.3	7.6	2064	8.9	8.0	16.9	75.3	7.8
2. School Type																		
a. New York City	111	1.8	5.4	7.2	82.0	10.8	242	6.6	6.2	12.8	79.3	7.9	695	9.4	8.4	17.7	73.9	8.4
b. Large City	122	6.6	5.7	12.3	81.9	5.7	105	6.7	8.6	15.2	74.3	10.5	426	11.5	9.4	20.9	71.8	7.3
c. Small City—Suburban.	323	4.0	2.5	6.5	83.6	9.9	185	8.6	3.2	11.9	81.1	7.0	771	7.8	6.9	14.7	76.5	8.8
d. Rural	75	1.3	4.0	5.3	92.0	2.7	32	12.5	3.1	15.6	84.4	0.0	172	5.2	8.7	14.1	83.7	2.3
3. Worked as a bookkeeper	186	10.2	9.7	19.9	70.4	9.7	191	17.8	13.1	30.9	60.2	8.9	849	18.1	16.4	34.5	57.6	7.9
a. Less than 6 months	44	4.5	2.3	6.8	88.6	4.5	31	6.5	3.2	9.7	80.6	9.7	156	8.3	5.1	13.5	76.3	10.3
b. 6 months to under 1 year	35	8.6	8.6	17.1	74.3	8.6	31	6.5	12.9	19.4	64.5	16.1	144	9.0	20.1	29.2	61.0	9.7
c. 1 year to under 2 years	46	6.5	8.7	15.2	71.7	13.0	34	14.7	17.6	32.4	61.8	5.9	165	14.5	14.5	29.1	61.8	9.1
d. 2 years or more	58	15.5	17.2	32.8	55.2	12.1	97	28.6	15.4	44.0	50.5	5.5	377	27.1	19.6	46.7	47.2	6.1
. Worked in non-book. jobs using book. skills	137	2.2	2.2	4.4	92.7	2.9	140	5.0	3.6	8.6	87.1	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 144 :
Frequency of
Office-Store Use
Item 171 :

Recorded charges or credits for deferred items*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.5	4.0	6.5	83.5	10.0	564	2.0	4.8	6.7	71.8	7.3	2064	4.1	7.8	11.9	79.6	8.6
2. School Type																		
a. New York City	111	2.7	3.6	6.3	80.2	13.5	242	1.2	5.0	6.2	86.8	7.0	695	4.8	8.2	13.0	78.5	8.5
b. Large City	122	2.5	5.7	8.2	85.2	6.6	105	3.8	5.7	9.5	81.9	8.6	426	5.6	9.6	15.3	77.0	7.7
c. Small City—Suburban	323	2.8	3.4	6.2	82.0	11.8	185	1.6	3.8	5.4	87.6	7.0	771	3.2	6.7	10.0	80.3	9.7
d. Rural	75	1.3	4.0	5.3	92.0	2.7	32	3.1	6.3	9.4	84.4	6.3	172	1.7	5.8	7.6	86.6	5.8
3. Worked as a bookkeeper	186	8.1	9.7	17.7	69.4	12.9	191	5.2	12.6	17.8	72.2	9.9	849	8.8	16.1	25.0	65.0	10.0
a. Less than 6 months	44	0.0	6.8	6.8	86.4	6.8	31	0.0	3.2	3.2	80.6	16.1	156	1.9	6.4	8.3	80.1	11.5
b. 6 months to under 1 year	35	2.9	5.7	8.6	77.1	14.3	31	3.2	6.5	9.7	77.4	12.9	144	3.5	11.8	15.3	71.5	13.2
c. 1 year to under 2 years	46	15.2	10.9	26.1	60.9	13.0	34	5.9	11.8	17.6	76.5	5.9	165	10.9	18.2	29.1	61.8	9.1
d. 2 years or more	58	12.1	13.8	25.9	56.9	17.2	91	7.7	19.8	27.5	65.9	6.6	377	13.0	21.0	34.0	57.0	9.0
4. Worked in non-book. jobs using book. skills	137	0.7	4.4	5.1	89.8	5.1	140	0.7	0.7	1.4	94.3	4.3						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 145 : Frequency of Office-Store Use Item 172 :

Decided (or helped decide) to whom credit should be extended*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.3	6.7	13.0	79.7	7.3	564	4.3	7.6	11.9	82.8	5.3	2064	7.8	11.0	18.8	75.0	6.2
2. School Type																		
a. New York City	111	2.7	4.5	7.2	83.8	9.0	242	4.1	6.6	10.7	82.6	6.6	695	6.5	9.5	16.0	76.8	7.2
b. Large City	122	9.0	8.2	17.2	77.0	5.7	105	2.9	8.6	11.4	81.9	6.7	426	9.9	14.6	24.4	70.0	5.6
c. Small City—Suburban.	323	6.5	6.5	13.0	78.3	8.7	185	5.9	7.0	13.0	83.2	3.8	771	8.2	9.7	17.9	75.4	6.7
d. Rural	75	6.7	8.0	14.7	84.0	1.3	32	0.0	15.6	15.6	84.4	0.0	172	6.4	14.1	20.3	78.5	1.2
3. Worked as a bookkeeper	186	17.2	16.7	33.9	60.2	5.9	191	10.5	18.8	29.3	66.0	4.7	849	15.2	20.7	35.9	59.2	4.8
a. Less than 6 months	44	6.8	4.5	11.4	86.4	2.3	31	3.2	6.5	9.7	80.6	9.7	156	5.8	8.3	14.1	77.6	8.3
b. 6 months to under 1 year	35	8.6	20.0	28.6	68.6	2.9	31	9.7	6.5	16.1	74.2	9.7	144	12.5	14.6	27.1	68.1	4.9
c. 1 year to under 2 years	46	23.9	21.7	45.7	47.8	6.5	34	2.9	29.4	32.4	64.7	2.9	165	13.9	22.4	36.4	58.2	5.5
d. 2 years or more	58	25.9	20.7	46.6	43.1	10.3	91	14.3	22.0	36.3	61.5	2.2	377	20.2	27.1	47.2	48.8	4.0
. Worked in non-book. jobs using book. skills	137	5.1	6.6	11.7	85.4	2.9	140	2.9	3.6	6.4	90.0	3.6						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 146 : Frequency of Office-Store Use Item 173: Used credit rating agencies*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.0	6.2	12.2	80.5	7.3	564	6.2	7.4	13.7	80.5	5.9	2064	8.1	9.8	18.0	76.9	6.5
2. School Type																		
a. New York City	111	0.0	10.8	10.8	79.3	9.9	242	6.2	9.1	15.3	78.5	6.2	695	8.4	11.0	19.3	73.6	7.1
b. Large City	122	9.0	5.7	14.8	80.3	4.9	105	6.7	9.5	16.2	76.2	7.6	426	9.6	11.7	21.4	72.8	5.9
c. Small City—Suburban	323	8.4	5.3	13.6	77.7	8.7	185	5.9	4.3	10.2	84.3	5.4	771	7.9	8.4	16.3	76.0	7.7
d. Rural	75	0.0	4.0	4.0	94.7	1.3	32	6.3	6.3	12.5	87.5	0.0	172	4.7	7.0	11.7	87.2	1.2
3. Worked as a bookkeeper	186	13.4	15.1	28.5	66.1	5.4	191	14.1	15.7	29.8	65.0	5.2	849	14.6	17.7	32.3	62.8	4.9
a. Less than 6 months	44	6.8	4.5	11.4	86.4	2.3	31	0.0	9.7	9.7	83.9	6.5	156	5.1	12.8	17.9	74.4	7.7
b. 6 months to under 1 year	35	17.1	17.1	34.3	65.7	0.0	31	9.7	12.9	22.6	67.7	9.7	144	13.2	16.7	29.9	66.0	4.2
c. 1 year to under 2 years	46	10.9	17.4	28.3	63.0	8.7	34	5.9	26.5	32.4	58.8	8.8	165	9.7	20.0	30.0	62.4	7.6
d. 2 years or more	58	19.0	20.7	39.7	51.7	8.6	91	23.1	16.5	39.6	58.2	2.2	377	21.2	19.6	40.8	55.4	3.7
4. Worked in non-book. jobs using book. skills	137	8.8	2.9	11.7	84.7	3.6	140	4.3	6.4	10.7	85.0	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 147 : Frequency of Office-Store Use Item 174 : Used collection agencies*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.6	4.6	8.2	84.2	7.6	564	4.1	5.9	9.9	84.4	5.7	2064	5.8	7.6	13.4	80.0	6.6
2. School Type																		
a. New York City	111	0.0	4.5	4.5	85.6	9.9	242	2.9	5.0	7.9	85.5	6.6	695	4.9	6.5	11.4	81.7	6.9
b. Large City	122	4.1	4.9	9.0	86.1	4.9	105	5.7	10.5	16.2	76.2	7.6	426	8.0	10.3	18.3	75.1	6.6
c. Small City—Suburban	323	5.3	4.6	9.9	80.8	9.3	185	4.3	4.3	8.6	87.0	4.3	771	5.8	7.0	12.8	79.6	7.5
d. Rural	75	1.3	4.0	5.3	93.3	1.3	32	6.3	6.3	12.5	87.5	0.0	172	4.1	7.6	11.7	87.2	1.2
3. Worked as a bookkeeper	186	9.7	12.9	22.6	71.0	6.5	191	10.5	14.7	25.1	69.6	5.2	849	10.9	14.9	25.9	68.7	5.4
a. Less than 6 months	44	4.5	4.5	9.1	88.6	2.3	31	0.0	6.5	6.5	83.9	9.7	156	3.8	10.9	14.7	76.9	8.3
b. 6 months to under 1 year	35	8.6	11.4	20.0	77.1	2.9	31	6.5	6.5	12.9	77.4	9.7	144	7.6	9.0	16.7	77.8	5.6
c. 1 year to under 2 years	46	8.7	17.4	26.1	65.2	8.7	34	2.9	23.5	26.5	70.6	2.9	165	6.1	18.2	24.2	69.1	6.7
d. 2 years or more	58	15.5	17.2	32.8	56.9	10.3	91	18.7	16.5	35.2	61.5	3.3	377	17.2	18.8	36.1	59.2	4.8
4. Worked in non-book. jobs using book. skills	137	2.9	2.9	5.8	90.5	3.6	140	2.1	2.9	5.0	91.4	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 148 : Frequency of Office-Store Use Item 175 : Computed the interest on interest bearing notes*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.2	3.5	5.7	87.3	7.0	564	2.7	6.0	8.7	85.5	5.9	2064	4.6	7.5	12.1	81.4	6.5
2. School Type																		
a. New York City	111	1.8	3.6	5.4	84.7	9.9	242	2.5	5.8	8.3	86.0	5.8	695	5.3	7.9	13.3	80.0	6.8
b. Large City	122	4.1	1.6	5.7	89.3	4.9	105	3.8	6.7	10.5	80.0	9.5	426	6.3	8.2	14.6	78.6	6.8
c. Small City—Suburban	323	1.9	3.7	5.6	86.4	8.0	185	2.2	5.4	7.6	87.6	4.9	771	3.2	6.1	9.3	83.4	7.3
d. Rural	75	1.3	5.3	6.7	92.0	1.3	32	3.1	9.4	12.5	87.5	0.0	172	2.9	10.5	13.4	85.5	1.2
3. Worked as a bookkeeper	186	6.5	10.8	17.2	77.9	4.8	191	6.3	14.1	20.4	74.9	4.7	849	9.0	15.7	24.6	70.2	5.2
a. Less than 6 months	44	4.5	9.1	13.6	84.1	2.3	31	3.2	9.7	12.9	77.4	9.7	156	3.8	10.9	14.7	76.9	8.3
b. 6 months to under 1 year	35	5.7	14.3	20.0	80.0	0.0	31	3.2	3.2	6.5	80.6	12.9	144	5.6	11.8	17.4	76.4	6.2
c. 1 year to under 2 years	46	8.7	6.5	15.2	76.1	8.7	34	2.9	11.8	14.7	82.3	2.9	165	8.5	13.3	21.8	70.9	7.3
d. 2 years or more	58	6.9	13.8	20.7	72.4	6.9	91	9.9	20.9	30.8	68.1	1.1	377	12.7	20.2	32.9	63.7	3.4
4. Worked in non-book. jobs using book. skills	137	1.5	1.5	2.9	94.2	2.9	140	0.7	3.6	4.3	90.7	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of resoondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 149 : Frequency of Office-Store Use Item 176 :

Computed or taken dvantage of cash or trade discounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	7.0	11.9	80.5	7.6	564	6.0	9.8	15.8	78.0	6.2	2064	8.2	10.9	19.0	73.8	7.1
2. School Type																		
a. New York City	111	2.7	5.4	8.1	82.0	9.9	242	4.5	12.0	16.5	76.0	7.4	695	8.5	10.8	19.3	72.9	7.8
b. Large City	122	9.8	7.4	17.2	77.9	4.9	105	12.4	8.6	21.0	71.4	7.6	426	12.7	11.5	24.2	68.5	7.3
c. Small City—Suburban	323	4.3	8.0	12.4	78.0	9.6	185	4.3	7.6	11.9	83.2	4.9	771	6.0	10.6	16.6	75.5	7.9
d. Rural	75	2.7	4.0	6.7	93.3	0.0	32	6.3	9.4	15.6	84.4	0.0	172	5.8	10.5	16.3	83.1	0.6
3. Worked as a bookkeeper	186	14.5	17.2	31.3	61.3	6.9	191	16.7	20.4	37.2	57.6	5.2	849	17.7	20.0	37.7	55.9	6.4
a. Less than 6 months	44	6.8	6.8	13.6	81.8	4.5	31	3.2	6.5	9.7	80.6	9.7	156	7.1	12.2	19.2	71.2	9.6
b. 6 months to under 1 year	35	14.3	20.0	34.3	62.9	2.9	31	12.9	12.9	25.8	67.7	6.5	144	11.8	18.8	30.6	63.9	5.6
c. 1 year to under 2 years	46	8.7	10.9	19.6	69.6	10.9	34	11.8	23.5	35.3	61.8	2.9	165	12.1	19.4	31.5	58.2	10.3
d. 2 years or more	58	25.9	27.6	53.4	37.9	8.6	91	25.3	26.4	51.6	45.1	3.3	377	26.5	23.6	50.1	45.4	4.5
4. Worked in non-book. jobs using book. skills	137	2.2	6.6	8.8	88.3	2.9	140	0.7	8.6	9.3	85.0	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 150 :
requency of
ffice-Store Use
tem 177 :

mputed or recorded depreciation of fixed assets*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.6	2.7	4.3	88.5	7.3	564	1.1	4.3	5.3	88.5	6.2	2064	3.3	5.8	9.1	84.0	6.9
2. School Type																		
a. New York City	111	0.9	1.8	2.7	87.4	9.9	242	0.4	2.5	2.9	89.7	7.4	695	2.9	5.5	8.4	83.9	7.8
b. Large City	122	2.5	4.9	7.4	87.7	4.9	105	1.9	3.8	5.7	84.8	9.5	426	5.2	6.8	12.0	81.0	7.0
c. Small City--Suburban	323	1.5	1.9	3.4	87.6	9.0	185	0.5	6.5	7.0	89.2	3.8	771	2.3	5.2	7.5	85.2	7.3
d. Rural	75	1.3	4.0	5.3	94.7	0.0	32	6.3	6.3	12.5	87.5	0.0	172	4.7	7.0	11.7	86.6	1.7
. Worked as a bookkeeper	186	4.3	5.9	10.2	83.9	5.9	191	1.6	10.5	12.0	82.2	5.8	849	7.0	11.8	18.8	74.9	6.3
a. Less than 6 months	44	0.0	2.3	2.3	95.5	2.3	31	0.0	9.7	9.7	80.6	9.7	156	3.2	5.8	9.0	82.7	8.3
b. 6 months to under 1 year	35	2.9	0.0	2.9	94.3	2.9	31	3.2	3.2	6.5	83.9	9.7	144	4.9	9.7	14.6	79.9	5.6
c. 1 year to under 2 years	46	2.2	2.2	4.3	82.6	13.0	34	2.9	14.7	17.6	79.4	2.9	165	5.5	13.9	19.4	71.5	9.1
d. 2 years or more	58	10.3	15.5	25.9	69.0	5.2	91	1.1	12.1	13.2	81.3	5.5	377	10.1	14.1	24.1	70.3	5.6
. Worked in non-book. jobs using book. skills	137	1.5	4.4	5.8	91.2	2.9	140	1.4	2.1	3.5	92.9	3.8						

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionlly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 151 : Frequency of Office-Store Use Item 178:

Used a sample guide when preparing the finaincial statements.

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	5.5	6.5	86.1	7.4	564	2.0	6.0	8.0	85.1	6.9	2064	3.6	9.7	13.3	79.4	7.3
2. School Type																		
a. New York City	111	0.0	3.6	3.6	87.4	9.0	242	.4	5.4	5.8	86.8	7.4	695	2.9	8.2	11.1	80.7	8.2
b. Large City	122	0.0	9.8	9.8	86.1	4.1	105	4.8	6.7	11.4	79.0	9.5	426	6.3	13.1	19.5	74.4	6.3
c. Small City--Suburban	323	1.5	5.3	6.8	83.6	9.6	185	1.6	7.0	8.6	85.4	5.9	771	2.5	9.6	12.1	79.8	8.2
d. Rural	75	1.3	2.7	4.0	94.7	1.3	32	6.3	3.1	9.4	90.6	0.0	172	4.7	8.2	12.9	85.3	1.8
3. Worked as a bookkeeper	186	3.2	15.1	18.3	75.8	5.9	191	4.7	14.7	19.4	72.2	8.4	849	7.7	20.1	27.8	65.1	6.9
a. Less than 6 months	44	0.0	9.1	9.1	84.1	6.8	31	6.5	12.9	19.4	71.0	9.7	156	3.8	11.5	15.4	73.7	10.9
b. 6 months to under 1 year	35	0.0	20.0	20.0	77.1	2.9	31	6.5	9.7	16.1	71.0	12.9	144	5.6	19.4	25.0	67.4	7.6
c. 1 year to under 2 years	46	4.3	10.9	15.2	78.3	6.5	34	0.0	23.5	23.5	70.6	5.9	165	6.1	23.0	29.1	64.2	6.7
d. 2 years or more	58	6.9	20.7	27.6	65.5	6.9	91	5.5	13.2	18.7	74.7	6.6	377	10.6	22.5	33.2	60.5	6.1
Worked in non-book. jobs using book. skills	137	0.0	5.1	5.1	91.2	3.6	140	.7	3.6	4.3	91.4	4.3						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 152 :
Frequency of Office-Store Use
Item 179 :

Prepared the financial statements from a worksheet*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.4	3.8	5.2	87.2	7.6	564	2.0	5.1	7.1	86.2	6.7	2064	4.6	7.7	12.2	80.4	7.4
2. School Type																		
a. New York City	111	0.9	0.0	0.9	89.2	9.9	242	1.2	5.4	6.6	85.5	7.9	695	4.6	6.3	11.0	80.3	8.8
b. Large City	122	1.6	6.6	8.2	86.1	5.7	105	2.9	4.8	7.6	83.8	8.6	426	5.4	10.1	15.5	78.4	6.3
c. Small City--Suburban.	323	1.5	4.3	5.9	84.8	9.3	185	1.6	5.4	7.0	87.6	5.4	771	0.4	7.8	11.8	79.9	8.3
d. Rural	75	1.3	2.7	4.0	96.0	0.0	32	6.3	3.1	9.4	90.6	0.0	172	4.7	6.4	11.0	87.8	1.2
3. Worked as a bookkeeper	186	4.8	9.1	14.0	79.6	6.5	191	4.7	13.6	18.3	74.3	7.3	849	10.1	15.4	25.6	67.6	6.8
a. Less than 6 months	44	0.0	6.8	6.8	86.4	6.8	31	0.0	12.9	12.9	77.4	9.7	156	5.1	9.0	14.1	75.0	10.9
b. 6 months to under 1 year	35	0.0	14.3	14.3	82.9	2.9	31	6.5	6.5	12.9	74.2	12.9	144	6.2	13.2	19.4	73.6	6.9
c. 1 year to under 2 years	46	2.2	8.7	10.9	80.4	8.7	34	2.9	26.5	29.4	67.6	2.9	165	7.9	20.0	28.0	64.8	7.3
d. 2 years or more	58	13.8	8.6	22.4	70.7	6.9	91	5.5	12.1	17.6	76.9	5.5	377	14.3	17.5	31.8	62.3	5.8
4. Worked in non-book. jobs using book. skills	137	0.0	5.1	5.1	91.2	3.6	140	1.4	1.4	2.9	92.9	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 153 : Frequency of Office-Store Use Item 180 : Prepared the finaincial statements directly from the ledger accounts	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.4	3.2	5.5	86.2	8.2	564	2.8	3.7	6.6	87.2	6.2	2064	4.3	6.9	11.1	81.2	7.7
2. School Type																		
a. New York City	111	.9	3.6	4.5	85.6	9.9	242	2.1	3.7	5.8	86.8	7.4	695	3.5	7.5	11.0	80.4	8.6
b. Large City	122	1.6	4.9	6.6	87.7	5.7	105	3.8	5.7	9.5	82.9	7.6	426	5.6	8.7	14.3	78.4	7.3
c. Small City—Suburban	323	3.1	2.8	5.9	83.9	10.2	185	2.7	3.2	5.9	89.2	4.9	771	4.4	5.7	10.1	81.6	8.3
d. Rural	75	2.7	1.3	4.0	94.7	1.3	32	6.3	0.0	6.3	93.8	0.0	172	3.5	5.2	8.7	89.5	1.7
3. Worked as a bookkeeper	186	7.5	8.6	16.1	75.8	8.1	191	8.4	11.0	19.4	73.8	6.8	849	9.7	15.0	24.6	68.0	7.4
a. Less than 6 months	44	2.3	4.5	6.8	86.4	6.8	31	3.2	9.7	12.9	77.4	9.7	156	2.6	7.1	9.6	80.1	10.3
b. 6 months to under 1 year	35	0.0	8.6	8.6	82.9	8.6	31	16.1	0.0	16.1	74.2	9.7	144	6.2	9.7	16.0	74.3	9.7
c. 1 year to under 2 years	46	4.3	8.7	13.0	76.1	10.9	34	8.8	11.8	20.6	76.5	2.9	165	10.3	13.9	24.2	68.0	7.9
d. 2 years or more	58	19.0	12.1	31.0	62.1	6.9	91	7.7	14.3	22.0	72.5	5.5	377	13.8	20.2	34.0	59.9	6.1
4. Worked in non-book. jobs using book. skills	137	.7	2.2	2.9	92.7	4.4	140	0.0	0.0	0.0	96.	3.6						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 154 :
Frequency of Office-Store Use
Item 181 :

Interpreted financial reports*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.3	4.1	5.4	87.0	7.6	564	2.3	4.4	6.7	86.3	6.9	2064	3.8	8.1	11.9	80.7	7.4
2. School Type																		
a. New York City	111	.9	3.6	4.5	85.6	9.9	242	1.7	3.3	5.0	86.8	8.3	695	4.2	7.3	11.5	80.0	8.5
b. Large City	122	1.6	9.0	10.7	85.2	4.1	105	2.9	1.9	4.8	85.7	9.5	426	4.7	10.6	15.3	78.2	6.6
c. Small City--Suburban.	323	1.5	3.1	4.6	85.8	9.6	185	1.6	8.1	9.7	85.4	4.9	771	2.9	8.3	11.1	80.7	8.2
d. Rural	75	0.0	11.3	97.3	1.3	9.4	32	9.4	0.0	9.4	90.6	0.0	172	4.1	4.1	8.1	90.1	1.7
3. Worked as a bookkeeper	186	3.2	11.8	15.1	78.0	6.9	191	5.8	9.9	15.7	77.5	6.8	849	7.4	15.8	23.2	70.1	6.7
a. Less than 6 months	44	0.0	4.5	4.5	90.9	4.5	31	0.0	6.5	6.5	83.9	9.7	156	1.9	7.1	9.0	82.7	8.3
b. 6 months to under 1 year	35	0.0	14.3	14.3	82.9	2.9	31	3.2	3.2	6.5	83.9	9.7	144	5.6	11.1	16.7	76.4	6.9
c. 1 year to under 2 years	46	6.5	13.0	19.6	67.4	13.0	34	5.9	14.7	20.6	76.5	2.9	165	6.7	20.0	26.7	65.5	7.9
d. 2 years or more	58	5.2	13.8	19.0	74.1	6.9	91	7.7	11.0	18.7	74.7	6.6	377	10.3	18.6	28.9	64.7	6.4
4. Worked in non-book. jobs using book. skills	137	1.5	2.9	4.4	92.7	2.9	140	1.4	3.6	5.0	90.0	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 155 : Frequency of Office-Store Use Item 182 : Used graphs as an aid in interpreting the financial reports*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	.5	1.6	2.1	90.5	7.4	564	.9	2.5	3.4	90.4	6.2	2064	1.6	4.2	5.8	87.2	7.1
2. School Type																		
a. New York City	111	.9	3.6	4.5	85.6	9.9	242	.8	2.9	3.7	90.1	6.2	695	1.7	5.2	6.9	85.4	7.6
b. Large City	122	0.0	1.6	1.6	94.3	4.1	105	1.0	1.0	1.9	87.6	10.5	426	2.1	4.5	6.6	86.6	6.8
c. Small City—Suburban	323	.6	1.2	1.9	88.9	9.3	185	.5	3.2	3.8	91.4	4.9	771	1.2	3.9	5.1	87.2	7.8
d. Rural	75	0.0	0.0	0.0	98.7	1.3	32	3.1	0.0	3.1	96.9	0.0	172	1.2	1.2	2.3	95.3	2.3
3. Worked as a bookkeeper	186	1.6	3.8	5.4	88.2	6.5	191	2.1	4.2	6.3	86.9	6.8	849	3.1	7.3	10.4	82.9	6.7
a. Less than 6 months	44	0.0	0.0	0.0	95.5	4.5	31	0.0	0.0	0.0	90.3	9.7	156	2.6	1.3	3.8	86.5	9.6
b. 6 months to under 1 year	35	2.9	0.0	2.9	94.3	2.9	31	3.2	3.2	6.5	77.4	16.1	144	3.5	6.2	9.7	82.6	7.6
c. 1 year to under 2 years	46	0.0	2.2	2.2	87.0	10.9	34	2.9	11.8	14.7	79.4	5.9	165	2.4	10.3	12.7	80.6	6.7
d. 2 years or more	58	3.4	10.3	13.8	79.3	6.9	91	1.1	3.3	4.4	92.3	3.3	377	3.2	9.0	12.2	81.7	6.1
4. Worked in non-book. jobs using book. skills	137	0.0	2.2	2.2	94.9	2.9	140	.7	2.9	3.6	92.9	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 156 : Frequency of Office-Store Use Item 183 : Calculated the percentage of cost of goods sold on the basis of net sales*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.7	3.2	5.9	86.7	7.4	564	3.2	3.7	6.9	86.5	6.6	2064	4.6	6.1	10.6	82.4	7.0
2. School Type																		
a. New York City	111	0.9	1.8	2.7	87.4	9.9	242	1.7	3.3	5.0	87.2	7.9	695	4.2	5.8	9.9	82.1	7.9
b. Large City	122	2.5	3.3	5.7	90.2	4.1	105	3.8	7.6	11.4	81.0	7.6	426	5.9	8.0	13.[illegible]	80.0	6.1
c. Small City--Suburban	323	3.7	3.7	7.4	83.6	9.0	185	3.8	1.1	4.9	89.7	5.4	771	4.0	5.3	9.3	83.0	7.7
d. Rural	75	1.3	2.7	4.0	93.3	2.7	32	9.4	9.4	18.8	81.3	0.0	172	5.2	5.8	11.0	86.6	2.3
3. Worked as a bookkeeper	186	4.8	6.5	11.3	81.7	6.9	191	7.3	6.8	14.1	78.0	7.9	849	8.5	10.6	19.1	74.3	6.6
a. Less than 6 months	44	0.0	4.5	4.5	88.6	6.8	31	0.0	6.5	6.5	77.4	16.1	156	1.9	5.8	7.7	80.8	11.5
b. 6 months to under 1 year	35	0.0	2.9	2.9	91.4	5.7	31	12.9	3.2	16.1	77.4	6.5	144	7.6	9.0	16.7	77.1	6.2
c. 1 year to under 2 years	46	2.2	6.5	8.7	82.6	8.7	34	5.9	8.8	14.7	76.5	8.8	165	6.1	11.5	17.6	75.8	6.7
d. 2 years or more	58	13.8	8.6	22.4	70.7	6.9	91	8.8	8.8	17.6	79.1	3.3	377	12.5	13.0	25.5	69.5	5.0
4. Worked in non-book. jobs using book. skills	137	5.1	5.8	10.9	86.9	2.2	140	2.1	3.6	5.7	90.0	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 157: Frequency of Office-Store Use Item 134: Calculated the percentage of gross profit on the basis of net sales.*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.4	3.6	6.0	86.4	7.6	564	2.5	4.3		86.9	6.4	2064	4.2	6.7	10.9	82.2	6.9
2. School Type																		
a. New York City	111	0.0	1.8	1.8	88.3	9.9	242	1.7	3.7	5.4	97.7	7.0	695	3.7	5.9	9.7	82.6	7.8
b. Large City	122	2.5	4.9	7.4	87.7	4.9	105	2.9	8.6	10.5	81.9	7.5	426	5.4	10.3	15.7	78.2	6.1
c. Small City--Suburban	323	3.4	4.0	7.4	83.6	9.0	185	2.7	2.2	4.9	89.2	5.9	771	3.8	5.7	9.5	82.9	7.7
d. Rural	75	1.3	2.7	4.0	93.3	2.7	32	9.4	6.3	15.6	84.4	0.0	172	5.2	5.2	10.5	87.2	2.3
3. Worked as a bookkeeper	186	4.8	6.5	11.3	81.2	7.5	191	5.8	8.9	14.7	78.5	6.8	849	8.0	11.9	19.9	73.6	6.5
a. Less than 6 months	44	0.0	2.3	2.3	90.9	6.8	31	0.0	6.5	6.5	77.4	16.1	156	1.9	5.8	7.7	80.8	11.5
b. 6 months to under 1 year	35	0.0	5.7	5.7	91.4	2.9	31	12.9	3.2	16.1	77.4	6.5	144	6.9	9.0	16.0	78.5	5.6
c. 1 year to under 2 years	46	2.2	10.9	13.0	78.3	8.7	34	2.9	11.8	14.7	79.4	5.9	165	5.5	13.3	18.8	74.5	6.7
d. 2 years or more	58	13.8	6.9	20.7	69.0	10.3	91	7.7	11.0	18.7	79.1	2.2	377	12.2	15.1	27.3	67.6	5.0
4. Worked in non-book. jobs using book. skills	137	4.4	7.3	11.7	86.1	2.2	140	1.4	3.6	5.0	90.7	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 158 :
Frequency of
Office-Store Use
Item 185 :

Calculated the percentage of operating expenses on the basis of net sales.

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	2.9	3.8	88.7	7.4	564	1.6	3.9	5.5	88.3	6.2	2064	3.1	5.7	8.9	84.3	6.8
2. School Type																		
a. New York City	111	0.9	0.9	1.8	88.3	9.9	242	0.4	4.1	4.5	88.8	6.6	695	3.2	5.8	8.9	83.6	7.5
b. Large City	122	0.8	4.9	5.7	90.2	4.1	105	1.0	7.6	8.6	83.8	7.6	426	4.0	8.4	12.4	81.7	5.9
c. Small City--Suburban.	323	1.2	2.8	4.0	86.7	9.3	185	2.2	1.6	3.8	90.8	5.4	771	2.5	4.7	7.1	85.2	7.7
d. Rural	75	0.0	2.7	2.7	97.0	1.3	32	9.4	3.1	12.5	84.4	3.1	172	4.1	3.5	7.6	90.1	2.3
3. Worked as a bookkeeper	186	2.7	4.3	7.0	86.6	6.5	191	3.7	7.9	11.5	82.2	6.3	849	6.6	10.2	16.8	77.1	6.0
a. Less than 6 months	44	0.0	2.3	2.3	93.2	4.5	31	0.0	6.5	6.5	80.6	12.9	156	1.9	5.1	7.1	82.7	10.3
b. 6 months to under 1 year	35	0.0	2.9	2.9	94.3	2.9	31	3.2	3.2	6.5	87.1	6.5	144	4.9	6.9	11.8	82.6	5.6
c. 1 year to under 2 years	46	2.2	8.7	10.9	80.4	8.7	34	2.9	11.8	14.7	79.4	5.9	165	4.8	12.7	17.6	75.8	6.7
d. 2 years or more	58	6.9	3.4	10.3	81.0	8.6	91	5.5	8.8	14.3	81.3	4.4	377	9.8	12.7	22.5	72.4	5.0
4. Worked in non-book. jobs using book. skills	137	0.7	6.6	7.3	89.8	2.9	140	1.4	2.1	3.6	91.4	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 159 : Frequency of Office-Store Use Item 186 : Calculated the percentage of net profit on the basis of net sales*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.7	3.8	5.5	87.2	7.3	564	1.6	4.4	6.0	87.6	6.4	2064	3.6	6.7	10.3	82.9	6.8
2. School Type																		
a. New York City	111	0.0	2.7	2.7	87.4	9.9	242	0.4	4.1	4.5	88.0	7.4	695	3.5	5.9	9.4	82.9	7.8
b. Large City	122	1.6	5.7	7.4	88.5	4.1	105	1.9	7.6	9.5	82.9	7.6	426	4.7	9.6	14.3	70.8	5.9
c. Small City--Suburban	323	2.5	4.0	6.5	84.5	9.0	185	1.6	2.7	4.3	90.3	5.4	771	3.7	6.2	8.6	83.9	7.5
d. Rural	75	1.3	1.3	2.7	96.0	1.3	32	9.4	6.3	15.6	84.4	0.0	172	5.2	4.7	9.9	88.4	1.7
3. Worked as a bookkeeper	186	3.2	7.5	10.8	83.3	5.9	191	3.7	8.4	12.0	81.2	6.8	849	7.1	12.0	19.2	74.8	6.0
a. Less than 6 months	44	0.0	4.5	4.5	90.9	4.5	31	0.0	6.5	6.5	80.6	12.9	156	1.3	5.8	7.1	82.7	10.3
b. 6 months to under 1 year	35	2.9	2.9	5.7	91.4	2.9	31	6.5	6.5	12.9	80.6	6.5	144	6.9	9.7	16.7	77.8	5.6
c. 1 year to under 2 years	46	2.2	10.9	13.0	78.3	8.7	34	2.9	11.8	14.7	79.4	5.9	165	4.8	13.9	18.8	75.2	6.1
d. 2 years or more	58	6.9	10.3	17.2	75.9	6.9	91	4.4	9.9	14.3	81.3	4.4	377	10.3	15.1	25.5	69.5	5.0
4. Worked in non-book. jobs using book. skills	137	3.6	7.3	10.9	86.1	2.9	140	1.4	4.3	0.7	89.3	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 160 : Frequency of Office-Store Use Item 187 : Calculated the rate of merchandise turnover.*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.6	3.8	5.4	87.0	7.6	564	1.6	3.2	4.8	89.5	5.7	2064	2.9	6.0	8.9	84.3	6.9
2. School Type																		
a. New York City	111	1.8	2.7	4.5	86.5	9.0	242	0.0	2.9	2.9	90.1	7.0	695	3.2	5.0	8.2	84.3	7.5
b. Large City	122	0.8	3.3	4.1	90.2	5.7	105	1.9	2.9	4.8	88.6	6.7	426	3.5	6.8	10.3	82.9	6.8
c. Small City—Suburban.	323	2.2	4.6	6.8	83.9	9.3	185	2.7	2.7	5.4	90.3	4.3	771	2.3	6.2	8.6	83.9	7.5
d. Rural	75	0.0	2.7	2.7	96.0	6.3	32	9.4	15.6	84.4	0.0	2.9	172	2.9	6.4	9.3	89.0	1.7
3. Worked as a bookkeeper	186	3.2	8.6	11.8	81.7	6.5	191	3.1	7.3	10.4	83.2	6.3	849	5.5	11.5	17.1	76.7	6.3
a. Less than 6 months	44	2.3	6.8	9.1	88.6	2.3	31	3.2	9.7	12.9	74.2	12.9	156	3.8	6.4	10.3	80.1	9.6
b. 6 months to under 1 year	35	0.0	0.0	0.0	94.3	5.7	31	3.2	6.5	9.7	83.9	6.5	144	2.8	8.3	11.1	81.9	6.9
c. 1 year to under 2 years	46	2.2	13.0	15.2	76.1	8.7	34	0.0	5.9	5.9	85.3	8.8	165	4.2	13.9	18.2	74.5	6.1
d. 2 years or more	58	6.9	8.6	15.5	75.9	8.6	91	4.4	9.9	14.3	82.4	3.3	377	7.7	13.8	21.5	73.4	5.0
4. Worked in non-book. jobs using book. skills	137	2.2	5.8	8.0	88.3	3.6	140	2.1	2.1	4.3	92.9	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 161 : Frequency of Office-Store Use Item 188 :

Determined the current ratio*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	1.6	1.9	89.5	8.6	564	0.9	1.8	2.7	90.6	6.7	2064	2.1	4.1	6.3	86.1	7.7
2. School Type																		
a. New York City	111	0.0	0.9	0.9	88.3	10.8	242	0.4	0.8	1.2	90.5	8.3	695	2.9	4.2	7.1	84.7	8.2
b. Large City	122	0.8	4.1	4.9	89.3	5.7	105	1.9	2.9	4.8	86.7	8.6	426	3.5	6.3	9.9	83.1	7.0
c. Small City—Suburban.	323	0.3	1.2	1.5	87.9	10.5	185	0.5	1.6	2.2	93.0	4.9	771	0.9	3.1	4.0	87.2	8.8
d. Rural	75	0.0	0.0	0.0	98.7	1.3	32	3.1	6.3	9.4	90.6	0.0	172	1.2	2.9	4.1	94.2	1.7
3. Worked as a bookkeeper	186	0.5	4.8	5.4	85.5	9.1	191	1.6	3.7	5.2	86.4	8.4	849	4.1	8.0	12.1	80.2	7.7
a. Less than 6 months	44	0.0	6.8	6.8	90.9	2.3	31	0.0	3.2	3.2	83.9	12.9	156	1.3	3.2	4.5	85.3	10.3
b. 6 months to under 1 year	35	0.0	0.0	0.0	94.3	5.7	31	0.0	0.0	0.0	87.1	12.9	144	2.1	4.9	6.9	84.0	9.0
c. 1 year to under 2 years	46	2.2	4.3	6.5	80.4	13.0	34	0.0	5.9	5.9	85.3	8.8	165	2.4	9.7	12.1	79.4	8.5
d. 2 years or more	58	0.0	6.9	6.9	79.3	13.8	91	3.3	4.4	7.7	86.8	5.5	377	6.6	10.3	17.0	76.1	6.9
4. Worked in non-book. jobs using book. skills	137	0.7	0.7	1.5	94.9	3.6	140	1.4	0.7	2.1	93.6	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 162 :
requency of
ffice-Store Use
tem 189:

Determined the amount of working capital*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.7	2.9	4.6	87.3	8.1	564	2.7	2.8	5.5	88.0	6.4	2064	3.6	6.1	9.6	83.3	7.1
2. School Type																		
a. New York City	111	0.9	2.7	3.6	85.6	10.8	242	0.8	2.5	3.3	89.7	7.0	695	3.7	5.9	9.7	82.0	8.4
b. Large City	122	4.1	3.3	7.4	86.9	5.7	105	3.8	6.7	10.5	81.9	7.6	426	5.2	8.5	13.6	80.3	6.1
c. Small City--Suburban	323	1.2	2.2	3.4	87.0	9.6	185	3.2	1.6	4.9	89.2	5.9	771	2.6	4.9	7.5	84.8	7.7
d. Rural	75	1.3	5.3	6.7	92.0	1.3	32	9.4	0.0	9.4	90.6	0.0	172	3.5	5.8	9.3	89.0	1.7
3. Worked as a bookkeeper	186	5.9	7.5	13.4	78.5	8.1	191	5.8	6.3	12.0	80.6	7.3	849	7.2	12.2	19.4	73.9	6.7
a. Less than 6 months	44	4.5	2.3	6.8	90.9	2.3	31	0.0	6.5	6.5	80.6	12.9	156	1.9	5.8	7.7	83.3	9.0
b. 6 months to under 1 year	35	5.7	11.4	17.1	74.3	8.6	31	6.5	9.7	16.1	77.4	6.5	144	7.6	13.2	20.8	72.2	6.9
c. 1 year to under 2 years	46	6.5	4.3	10.9	78.3	10.9	34	5.9	8.8	14.7	73.5	11.8	165	4.8	10.9	15.8	74.5	9.7
d. 2 years or more	58	6.9	12.1	19.0	70.7	10.3	91	7.7	5.5	13.2	82.4	4.4	377	10.1	15.4	25.5	69.2	5.3
4. Worked in non-book. jobs using book. skills	137	0.0	2.9	2.9	93.4	3.6	140	2.9	1.4	4.3	90.7	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 163 : Frequency of Office-Store Use Item 190 :

Calculated the rate of return on investment*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	1.1	1.9	90.6	7.4	564	1.2	1.8	3.0	91.3	5.7	2064	2.0	3.3	5.3	88.0	6.7
2. School Type																		
a. New York City	111	0.0	0.0	0.0	89.2	10.8	242	0.0	0.8	0.8	92.6	6.6	695	1.9	2.9	4.8	87.3	7.9
b. Large City	122	1.6	2.5	4.1	91.0	4.9	105	1.9	5.7	7.6	84.8	7.6	426	3.5	5.4	8.9	85.0	6.1
c. Small City—Suburban	323	0.9	1.2	2.2	89.2	8.7	185	1.6	0.5	2.2	93.5	4.3	771	1.3	2.6	3.9	89.0	7.1
d. Rural	75	0.0	0.0	0.0	98.7	1.3	32	6.3	3.1	9.4	90.6	0.0	172	1.7	2.9	4.7	93.6	1.7
3. Worked as a bookkeeper	186	2.2	2.2	4.3	89.8	5.9	191	3.1	3.7	6.8	87.4	5.8	849	3.9	6.2	10.1	83.9	6.0
a. Less than 6 months	44	2.3	2.3	4.5	93.2	2.3	31	3.2	3.2	6.5	83.9	9.7	156	1.9	2.6	4.5	87.2	8.3
b. 6 months to under 1 year	35	2.9	2.9	5.7	91.4	2.9	31	6.5	3.2	9.7	80.6	9.7	144	5.6	4.2	9.7	82.6	7.6
c. 1 year to under 2 years	46	2.2	2.2	4.3	84.8	10.9	34	0.0	2.9	2.9	91.2	5.9	165	0.6	6.1	6.7	86.1	7.3
d. 2 years or more	58	1.7	1.7	3.4	89.7	6.9	91	3.3	4.7	7.7	89.0	3.3	377	5.3	8.8	14.1	81.2	4.8
4. Worked in non-book. jobs using book. skills	137	0.7	2.2	2.9	93.4	3.6	140	0.7	1.4	2.1	94.3	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 164 :
requency of
ffice-Store Use
tem 191 :

Computed the distribution of profit or loss for a partnership*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.8	0.8	91.1	8.1	564	1.4	2.0	3.4	90.4	6.2	2064	1.6	2.8	4.3	88.5	7.2
2. School Type																		
a. New York City	111	0.0	0.0	0.0	89.2	10.8	242	0.0	1.2	1.2	90.9	7.9	695	1.6	2.3	3.9	87.8	8.4
b. Large City	122	0.0	1.6	1.6	92.6	5.7	105	2.9	4.8	7.6	85.7	6.7	426	2.6	4.7	7.3	86.2	6.6
c. Small City—Suburban	323	0.0	0.9	0.9	89.8	9.3	185	2.2	1.6	3.8	91.4	4.9	771	1.0	2.2	3.2	89.1	7.7
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	3.1	0.0	3.1	96.9	0.0	172	1.2	2.3	3.5	94.2	2.3
3. Worked as a bookkeeper	186	0.0	2.7	2.7	90.3	6.9	191	3.1	5.2	8.4	86.4	5.2	849	2.8	6.2	9.1	84.8	6.1
a. Less than 6 months	44	0.0	2.3	2.3	95.5	2.3	31	6.5	3.2	9.7	80.6	9.7	156	1.9	3.2	5.1	86.5	8.3
b. 6 months to under 1 year	35	0.0	0.0	0.0	97.1	2.9	31	6.5	3.2	9.7	83.9	6.5	144	2.1	4.2	6.2	87.5	6.2
c. 1 year to under 2 years	46	0.0	2.2	2.2	82.6	15.2	34	2.9	11.8	14.7	79.4	5.9	165	1.2	7.9	9.1	82.4	8.5
d. 2 years or more	58	0.0	5.2	5.2	87.9	6.9	91	1.1	4.4	5.5	91.2	3.3	377	4.0	7.7	11.7	83.3	5.0
4. Worked in non-book. jobs using book. skills	137	0.0	0.0	0.0	95.6	4.4	140	1.4	0.0	1.4	92.9	5.7						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 165 : Frequency of Office-Store Use Item 192 : A single-entry bookkeeping system*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.9	9.4	15.2	70.2	14.3	564	7.8	10.3	18.1	66.5	15.4	2064	9.4	13.3	22.7	63.1	14.1
2. School Type																		
a. New York City	111	6.3	11.7	18.0	66.7	15.3	242	9.1	7.0	16.1	64.5	19.4	695	9.2	12.1	21.3	61.5	17.1
b. Large City	122	6.6	11.5	18.0	63.9	18.0	105	8.6	13.3	21.9	65.7	12.4	426	11.0	15.5	26.5	58.7	14.8
c. Small City--Suburban	323	6.2	8.7	14.9	70.3	14.9	185	6.5	14.1	20.5	66.0	13.5	771	8.9	13.5	22.4	64.5	13.1
d. Rural	75	2.7	5.3	8.0	85.3	4.0	32	3.1	3.1	6.3	87.5	6.3	172	8.2	12.4	20.6	75.3	4.1
3. Worked as a bookkeeper	186	17.7	23.1	40.9	44.1	15.1	191	19.4	20.0	39.3	40.3	20.4	849	19.7	24.4	44.1	41.3	14.6
a. Less than 6 months	44	6.8	20.5	27.3	52.3	20.5	31	6.5	29.0	35.5	41.9	22.6	156	7.1	21.2	28.2	50.0	21.8
b. 6 months to under 1 year	35	20.0	31.4	51.4	40.0	8.6	31	12.9	16.1	29.0	41.9	29.0	144	18.1	23.6	41.7	41.7	16.7
c. 1 year to under 2 years	46	26.1	13.0	39.1	50.0	10.9	34	20.6	23.5	44.1	38.2	17.6	165	18.2	21.8	40.0	46.7	13.3
d. 2 years or more	58	19.0	24.1	43.1	36.2	20.7	91	25.3	18.7	44.0	41.8	14.3	377	26.3	26.0	52.3	36.1	11.7
4. Worked in non-book. jobs using book. skills	137	2.2	10.2	12.4	74.5	13.1	140	5.0	10.7	15.7	70.7	13.8						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 166 : Frequency of Office-Store Use Item 193 : A double-entry bookkeeping system*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.0	7.3	14.3	76.7	9.0	564	7.4	11.0	18.4	7.4	8.2	2064	12.9	12.5	25.4	66.1	8.5
2. School Type																		
a. New York City	111	3.6	9.9	13.5	76.6	9.9	242	5.8	9.5	15.3	74.8	9.9	695	12.7	11.8	24.5	66.0	9.5
b. Large City	122	11.5	6.6	18.0	77.0	4.9	105	11.4	17.1	28.6	63.8	7.6	426	16.2	15.7	31.9	60.3	7.7
c. Small City--Suburban.	323	6.5	7.7	14.2	74.6	11.1	185	7.0	10.8	17.8	75.1	7.0	771	11.5	11.9	25.6	67.7	6.7
d. Rural	75	6.7	2.7	9.3	85.3	5.3	32	9.4	3.1	12.5	84.4	3.1	172	12.2	9.9	22.1	73.3	4.7
3. Worked as a bookkeeper	186	21.5	19.9	41.4	48.9	9.6	191	20.0	25.6	45.5	42.4	12.0	849	29.0	24.5	53.5	37.1	9.4
a. Less than 6 months	44	9.1	9.1	18.2	75.0	6.8	31	12.9	22.6	35.5	51.6	12.9	156	15.4	16.0	31.4	54.5	14.1
b. 6 months to under 1 year	35	20.0	25.7	45.7	45.7	8.6	31	16.1	9.7	25.8	51.6	22.6	144	20.8	24.3	45.1	41.7	13.2
c. 1 year to under 2 years	46	17.4	28.3	45.7	43.5	10.9	34	14.7	29.4	44.1	50.0	5.9	165	24.8	27.9	52.7	39.4	7.9
d. 2 years or more	58	36.2	17.2	53.4	34.5	12.1	91	26.4	29.7	56.0	35.2	8.8	377	39.3	26.2	65.5	27.3	7.2
4. Worked in non-book. jobs using book. skills	137	2.9	5.8	8.8	86.9	4.4	140	2.9	7.9	10.7	84.3	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 167:
requency of
ffice-Store Use
tem 194:

Adding machine listing*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	27.1	17.6	44.7	47.7	7.6	564	34.6	20.2	54.8	39.2	6.0	2064	38.5	19.9	58.4	35.5	6.1
2. School Type																		
a. New York City	111	23.4	22.5	45.9	45.0	9.0	242	33.9	22.3	56.2	36.0	7.9	695	39.3	21.3	60.7	32.4	6.9
b. Large City	122	31.1	17.2	48.4	45.9	5.7	105	41.0	18.1	59.0	33.3	7.6	426	42.3	19.0	61.3	32.9	5.9
c. Small City--Suburban	323	27.6	16.4	44.0	47.4	8.7	185	31.9	19.5	51.4	44.9	3.8	771	36.6	19.3	55.9	37.9	6.2
d. Rural	75	24.0	16.0	40.0	56.0	4.0	32	34.4	15.6	50.0	50.0	0.0	172	34.3	18.6	52.9	44.2	2.9
3. Worked as a bookkeeper	186	56.5	20.4	76.9	17.7	5.4	191	66.0	17.3	83.2	12.0	4.7	849	65.6	18.4	83.9	11.9	4.1
a. Less than 6 months	44	34.1	27.3	61.4	34.1	4.5	31	38.7	32.3	71.0	22.6	6.5	156	38.5	27.6	66.0	27.6	6.4
b. 6 months to under 1 year	35	62.9	25.7	88.6	11.4	0.0	31	48.4	35.5	83.9	12.9	3.2	144	59.7	26.4	86.1	11.1	2.8
c. 1 year to under 2 years	46	54.4	13.1	67.4	21.7	10.9	34	79.4	11.8	91.2	5.9	2.9	165	67.3	17.6	84.8	9.7	5.5
d. 2 years or more	58	74.1	13.8	87.9	6.9	5.2	91	74.7	9.9	84.6	11.0	4.4	377	76.7	12.7	89.4	6.9	3.7
4. Worked in non-book. jobs using book. skills	137	31.4	27.7	59.1	37.2	3.6	140	34.3	29.3	63.6	31.4	5.0						

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 168: requency of ffice-Store Use tem 195 : Calculating achine - rotary*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	11.7	9.7	21.4	70.4	8.2	564	12.2	14.5	26.8	66.7	6.6	2064	15.8	14.3	30.1	62.4	7.5
2. School Type																		
a. New York City	111	8.1	6.3	14.4	73.9	11.7	242	12.8	18.2	31.0	61.6	7.4	695	16.3	14.7	31.0	60.7	8.4
b. Large City	122	18.9	14.8	33.6	60.7	5.7	105	12.4	21.0	33.3	57.1	9.5	426	19.7	19.2	39.0	52.3	8.7
c. Small City--Suburban.	323	10.8	9.6	20.4	70.9	8.7	185	11.9	7.0	19.0	76.8	4.3	771	13.6	11.9	25.6	67.7	6.7
d. Rural	75	9.3	6.7	16.0	78.7	5.3	32	9.4	9.4	18.8	78.1	3.1	172	14.0	10.5	24.4	71.5	4.1
3. Worked as a bookkeeper	186	28.5	12.4	40.9	54.3	4.8	191	24.6	19.4	44.0	48.2	7.9	849	28.6	18.1	46.8	46.6	6.6
a. Less than 6 months	44	15.9	9.1	25.0	72.7	2.3	31	19.4	12.9	32.3	54.8	12.9	156	16.7	9.6	26.3	64.1	9.6
b. 6 months to under 1 year	35	20.0	25.7	45.7	54.3	0.0	31	19.4	19.4	38.7	48.4	12.9	144	22.2	21.5	43.8	49.3	6.9
c. 1 year to under 2 years	46	34.8	6.5	41.3	52.2	6.5	34	20.6	17.6	38.2	58.8	2.9	165	27.9	18.2	46.1	46.7	7.3
d. 2 years or more	58	36.2	12.1	48.3	43.1	8.6	91	30.8	22.0	52.7	41.8	5.5	377	35.8	19.9	55.7	38.7	5.6
4. Worked in non-book. jobs using book. skills	137	9.5	16.1	25.5	67.9	6.6	140	8.6	19.3	27.9	67.1	5.0						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 169 : Frequency of Office-Store Use Item 196 :

Calculating machine - key driven*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	11.7	11.1	22.8	68.6	8.6	564	13.5	16.0	29.4	64.0	6.6	2064	16.7	15.7	32.3	60.2	7.5
2. School Type																		
a. New York City	111	11.7	9.0	20.7	66.7	12.6	242	11.6	20.2	31.8	60.3	7.9	695	14.7	17.0	31.7	59.7	8.6
b. Large City	122	14.8	17.2	32.0	62.3	5.7	105	21.9	18.1	40.0	52.4	7.6	426	22.8	18.3	71.1	51.6	7.3
c. Small City--Suburban.	323	10.2	10.5	20.7	70.3	9.0	185	11.4	10.8	22.2	72.4	5.4	771	14.9	13.6	28.5	63.9	7.5
d. Rural	75	13.3	6.7	20.0	74.7	5.3	32	12.5	6.3	18.8	81.3	0.0	172	16.9	13.4	0.2	67.4	2.3
3. Worked as a bookkeeper	186	28.0	19.4	47.3	47.8	4.8	191	26.2	18.3	44.5	47.1	8.4	849	30.2	21.9	52.1	41.9	6.0
a. Less than 6 months	44	11.4	20.5	31.8	61.4	6.8	31	6.5	19.4	25.8	64.5	9.7	156	12.8	17.3	30.1	60.3	9.6
b. 6 months to under 1 year	35	25.7	25.7	51.4	48.6	0.0	31	9.7	12.9	22.6	67.7	9.7	144	18.8	27.1	45.8	50.0	4.2
c. 1 year to under 2 years	46	32.6	10.9	43.5	52.2	4.3	34	29.4	20.6	50.0	47.1	2.9	165	34.5	21.2	55.8	38.8	5.5
d. 2 years or more	58	36.2	20.7	56.9	36.2	6.9	91	37.4	17.6	55.0	35.2	9.9	377	38.7	21.5	60.2	33.4	6.4
4. Worked in non-book. jobs using book. skills	137	10.2	13.1	23.4	69.3	7.3	140	12.9	22.9	35.7	60.7	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 170 :
requency of
ffice-Store Use
tem 197:

Cash register*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	19.5	13.5	33.0	60.5	6.5	564	14.0	12.4	26.4	69.1	4.4	2064	18.5	15.4	33.9	60.8	5.3
. School Type																		
a. New York City	111	12.6	13.5	26.1	64.9	9.0	242	5.8	8.7	14.5	79.3	6.2	695	11.0	12.8	23.8	70.0	6.2
b. Large City	122	25.4	13.9	39.3	55.7	4.9	105	25.7	18.1	43.8	52.4	3.8	426	23.9	18.5	42.5	52.1	5.4
c. Small City-- Suburban.	323	18.3	13.0	31.3	61.0	7.7	185	17.3	13.5	30.8	66.0	3.2	771	20.9	16.0	36.8	57.5	5.7
d. Rural	75	25.3	14.7	40.0	60.0	0.0	32	18.8	15.6	34.4	65.6	0.0	172	25.6	15.1	40.7	59.3	0.0
. Worked as a bookkeeper	186	31.7	20.4	52.2	45.7	2.2	191	23.0	18.8	41.8	53.9	4.2	849	27.4	20.5	47.9	48.9	3.2
a. Less than 6 months	44	25.0	18.2	43.2	54.5	2.3	31	9.7	29.0	38.7	54.8	6.5	156	21.2	21.8	42.9	50.6	6.4
b. 6 months to under 1 year	35	25.7	20.0	45.7	54.3	0.0	31	19.4	16.1	35.5	58.0	6.5	144	28.5	16.7	45.1	52.1	2.8
c. 1 year to under 2 years	46	37.0	17.4	54.4	43.5	2.2	34	29.4	11.8	41.2	52.9	5.9	165	33.9	20.0	53.9	43.0	3.0
d. 2 years or more	58	37.9	20.7	58.6	37.9	3.4	91	26.4	18.7	45.1	51.6	3.3	377	26.5	21.0	47.5	49.1	3.4
. Worked in non-book. jobs using book. skills	137	23.4	21.2	44.5	51.8	3.6	140	16.4	11.4	27.9	70.7	2.1						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 171 :
requency of
ffice-Store Use
tem 198 :
sting Machine*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	6.7	2.9	9.5	82.9	7.6	564	9.4	3.7	13.1	81.7	5.1	2064	11.1	5.5	16.7	77.1	6.2
. School Type																		
a. New York City	111	3.6	0.0	3.6	84.7	11.7	242	7.9	3.7	11.6	81.4	7.0	695	10.4	5.2	15.6	76.7	7.8
b. Large City	122	7.4	7.4	14.8	79.5	5.7	105	15.2	3.8	19.0	75.2	5.7	426	14.6	6.8	21.4	72.5	6.1
c. Small City--Suburban	323	8.0	2.5	10.5	80.8	8.7	185	8.1	3.8	11.9	84.9	3.2	771	10.4	5.2	15.6	78.2	6.2
d. Rural	75	4.0	1.3	5.3	94.7	0.0	32	9.4	3.1	12.5	87.5	0.0	172	9.3	5.2	14.5	85.5	0.0
. Worked as a bookkeeper	186	16.1	6.5	22.6	72.6	4.8	191	24.6	7.9	32.5	62.3	5.2	849	23.1	10.4	33.5	62.2	4.4
a. Less than 6 months	44	4.5	2.3	6.8	90.9	2.3	31	9.7	3.2	12.9	80.6	6.5	156	9.6	9.6	19.2	73.7	7.1
b. 6 months to under 1 year	35	14.3	11.4	25.7	71.4	2.9	31	16.1	3.2	19.4	74.2	6.5	144	12.5	13.2	25.7	69.4	4.9
c. 1 year to under 2 years	46	17.4	6.5	23.9	73.9	2.2	34	20.6	11.8	32.4	64.7	2.9	165	23.0	9.1	32.1	64.2	3.6
d. 2 years or more	58	27.6	8.6	36.2	53.4	10.3	91	34.1	9.9	44.0	50.5	5.5	377	32.9	10.9	43.8	52.0	4.2
. Worked in non-book. jobs using book. skills	137	5.1	3.6	8.8	86.1	5.1	140	2.9	3.6	6.4	90.7	2.9						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 172:
requency of
ffice-Store Use
tem 199 :

Billing machine*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	3.8	8.7	84.5	6.8	564	4.8	4.4	9.2	85.1	5.7	2064	6.2	6.0	12.2	81.6	6.2
2. School Type																		
a. New York City	111	1.8	1.8	3.6	85.6	10.8	242	2.9	5.4	8.3	85.1	6.6	695	4.9	6.1	11.0	81.8	7.2
b. Large City	122	9.8	4.9	14.8	81.1	4.1	105	11.4	6.7	18.1	75.2	6.7	426	10.1	7.3	17.4	76.5	6.1
c. Small City--Suburban	323	5.0	4.6	9.6	82.4	8.0	185	4.3	2.2	6.5	88.6	4.9	771	6.0	5.6	11.5	81.8	6.6
d. Rural	75	1.3	1.3	2.7	97.3	0.0	32	0.0	3.1	3.1	96.9	0.0	172	3.5	4.1	7.6	92.4	0.0
3. Worked as a bookkeeper	186	11.3	8.6	19.9	76.4	3.8	191	11.0	9.4	20.4	73.8	5.8	849	11.9	11.8	23.7	71.7	4.6
a. Less than 6 months	44	6.8	2.3	9.1	88.6	2.3	31	3.2	6.5	9.7	80.6	9.7	156	5.8	5.8	11.5	80.1	8.3
b. 6 months to under 1 year	35	8.6	8.6	17.1	80.0	2.9	31	6.5	0.0	6.5	87.1	6.5	144	8.3	10.4	18.8	77.1	4.2
c. 1 year to under 2 years	46	19.6	8.7	28.3	69.6	2.2	34	5.9	0.0	5.9	91.2	2.9	165	12.7	9.7	22.4	74.5	3.0
d. 2 years or more	58	10.3	13.8	24.1	69.0	6.9	91	15.4	16.5	31.9	63.7	4.4	377	15.1	15.4	30.5	65.0	4.5
4. Worked in non-book. jobs using book. skills	137	3.6	4.4	8.0	88.3	3.6	140	2.9	2.1	5.0	91.4	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 173 :
requency of
ffice-Store Use
tem 200 :
Bookkeeping
Machine*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	4.3	2.4	6.7	85.6	7.8	564	7.1	4.4	11.5	82.8	5.7	2064	8.1	6.0	14.1	79.6	6.3
. School Type																		
a. New York City	111	0.9	0.0	0.9	87.4	11.7	242	7.9	4.1	12.0	81.0	7.0	695	8.1	5.6	13.7	79.1	7.2
b. Large City	122	3.3	6.6	9.8	85.2	4.9	105	9.5	5.7	15.2	76.2	8.6	426	9.2	7.7	16.9	76.3	6.8
c. Small City--Suburban	323	5.9	2.2	8.0	83.3	8.7	185	5.9	3.2	9.2	87.6	3.2	771	8.2	5.4	13.6	79.9	6.5
d. Rural	75	4.0	0.0	4.0	93.3	2.7	32	0.0	9.4	9.6	90.6	0.0	172	5.8	5.2	11.0	87.8	1.2
. Worked as a bookkeeper	186	12.4	4.8	17.2	76.4	6.5	191	20.4	9.9	30.3	63.4	6.3	849	18.7	11.5	30.3	64.5	5.2
a. Less than 6 months	44	2.3	0.0	2.3	93.2	4.5	31	3.2	6.5	9.7	80.6	9.7	156	4.5	9.0	13.5	78.2	8.3
b. 6 months to under 1 year	35	14.3	5.7	20.0	80.0	0.0	31	6.5	3.2	9.7	80.6	9.7	144	10.4	13.2	23.6	72.9	3.5
c. 1 year to under 2 years	46	6.5	4.3	10.9	80.4	8.7	34	14.7	8.8	23.5	76.5	0.0	165	16.4	9.1	25.5	69.7	4.8
d. 2 years or more	58	24.1	6.9	31.0	58.6	10.3	91	34.1	15.4	49.5	44.0	6.6	377	28.9	13.3	42.2	52.3	5.6
. Worked in non-book. jobs using book. skills	137	2.2	3.6	5.8	89.8	4.4	140	0.0	2.1	2.1	95.0	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 174:
requency of
ffice-Store Use
tem 201:
Check writer*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	6.5	5.2	11.7	80.7	7.6	564	12.4	7.8	20.2	74.6	5.1	2064	13.4	8.8	22.1	71.7	6.2
2. School Type																		
a. New York City	111	5.4	7.2	12.6	75.7	11.7	242	9.5	8.7	18.2	75.2	6.6	695	13.4	9.8	23.2	69.3	7.5
b. Large City	122	12.3	4.9	17.2	79.5	3.3	105	11.4	7.6	19.0	74.3	6.7	426	15.5	8.0	23.5	71.1	5.4
c. Small City--Suburban.	323	5.0	5.6	10.5	80.2	9.3	185	15.7	6.5	22.2	74.6	3.2	771	12.3	8.2	20.5	72.9	6.6
d. Rural	75	5.3	1.3	6.7	92.0	1.3	32	18.8	9.4	28.1	71.9	0.0	172	12.8	9.3	22.1	77.3	0.6
3. Worked as a bookkeeper	186	18.3	10.8	29.0	66.1	4.8	191	31.0	11.5	42.4	52.9	4.7	849	27.6	14.4	41.9	53.7	4.4
a. Less than 6 months	44	9.1	6.8	15.9	77.3	6.8	31	16.1	25.8	41.9	51.6	6.5	156	11.5	11.5	23.1	67.3	9.6
b. 6 months to under 1 year	35	20.0	14.3	34.3	65.7	0.0	31	25.8	19.4	46.7	51.6	3.2	144	18.1	20.8	38.9	59.0	2.1
c. 1 year to under 2 years	46	19.6	8.7	28.3	65.2	6.5	34	41.2	2.9	44.1	52.9	2.9	165	27.9	12.7	40.6	54.5	4.8
d. 2 years or more	58	24.1	12.1	36.2	58.6	5.2	91	35.2	9.9	45.1	50.5	4.4	377	37.7	14.1	51.7	44.8	3.4
4. Worked in non-book. jobs using book. skills	137	5.1	5.1	10.2	83.9	5.8	140	5.7	11.4	17.1	80.0	2.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 175 :
requency of
ffice-Store Use
tem 202:
ickler File

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.6	4.6	8.2	80.2	11.6	564	6.4	6.2	12.6	77.1	10.3	2064	7.0	7.1	14.1	74.8	11.1
2. School Type																		
a. New York City	111	3.6	6.3	9.9	75.7	14.4	242	5.8	7.0	12.8	75.6	11.6	695	7.5	8.1	15.6	72.8	11.7
b. Large City	122	4.9	4.9	9.8	83.6	6.6	105	4.8	13.3	18.1	70.5	11.4	426	8.2	9.2	17.4	70.7	12.0
c. Small City--Suburban	323	3.1	4.6	7.7	78.6	13.6	185	7.6	1.6	9.2	82.7	8.1	771	5.7	5.6	11.3	77.6	11.2
d. Rural	75	4.0	1.3	5.3	88.0	6.7	32	9.4	3.1	12.5	78.1	9.4	172	8.1	5.2	13.4	80.2	6.4
3. Worked as a bookkeeper	186	5.9	5.9	11.8	72.6	15.6	191	13.6	7.3	20.9	62.8	16.2	849	11.5	9.8	21.3	64.8	13.9
a. Less than 6 months	44	0.0	6.8	6.8	79.5	13.6	31	16.1	6.5	22.6	61.3	16.1	156	8.3	6.4	14.7	69.2	16.0
b. 6 months to under 1 year	35	8.6	5.7	14.3	74.3	11.4	31	9.7	9.7	19.4	71.0	9.7	144	8.3	11.1	19.4	71.5	0.9
c. 1 year to under 2 years	46	10.9	6.5	17.4	69.6	13.0	34	17.6	0.0	17.6	64.7	17.6	165	9.7	10.3	20.0	65.5	14.5
d. 2 years or more	58	5.2	5.2	10.3	69.0	20.7	91	13.2	12.1	25.3	59.3	15.4	377	14.9	10.9	25.7	59.9	14.3
4. Worked in non-book. jobs using book. skills	137	5.8	6.6	12.4	78.8	8.8	140	4.3	10.0	14.3	79.3	6.4						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 176 :
requency of
Office-Store Use
tem 203:

andling accounts
receivable *

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.4	2.2	6.7	81.0	12.2	564	5.5	2.3	7.8	81.0	11.2	2064	7.0	4.6	11.7	77.0	11.2
2. School Type																		
a. New York City	111	1.8	0.9	2.7	79.3	18.0	242	5.0	1.7	6.6	78.1	15.3	695	7.5	4.2	11.7	74.6	13.7
b. Large City	122	4.1	3.3	7.4	77.9	14.8	105	7.6	3.8	11.4	76.2	12.4	426	9.2	4.7	13.8	73.9	12.2
c. Small City--Suburban	323	5.3	2.5	7.7	80.2	12.1	185	4.3	2.7	7.0	86.5	6.5	771	5.3	4.9	10.2	79.2	10.5
d. Rural	75	5.3	1.3	6.7	92.0	0.0	32	9.4	0.0	9.4	87.5	3.1	172	7.1	5.3	12.4	85.9	1.8
3. Worked as a bookkeeper	186	10.2	7.0	17.2	72.0	10.8	191	13.6	4.7	18.3	68.1	13.6	849	13.9	9.4	23.3	66.1	10.5
a. Less than 6 months	44	2.3	2.3	4.5	84.1	11.4	31	3.2	3.2	6.5	74.2	19.4	156	3.2	7.7	10.9	75.0	14.1
b. 6 months to under 1 year	35	11.4	0.0	11.4	74.3	14.3	31	9.7	3.2	12.9	71.0	16.1	144	11.1	9.0	20.1	68.1	11.8
c. 1 year to under 2 years	46	10.9	10.9	21.7	63.0	15.2	34	5.9	2.9	8.8	79.4	11.8	165	12.1	10.9	23.0	66.7	10.3
d. 2 years or more	58	15.5	10.3	25.9	67.2	6.9	91	19.8	5.8	25.3	63.7	11.0	377	19.4	9.6	30.0	61.4	9.6
4. Worked in non-book. jobs using book. skills	137	2.9	0.7	3.6	85.4	10.9	140	2.9	2.9	5.7	86.4	7.9						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 177 : Frequency of Office-Store Use Item 204: Handling accounts payable *	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.6	3.5	7.1	85.7	7.1	564	5.1	3.0	8.2	86.2	5.7	2064	6.2	5.1	11.3	82.3	6.4
2. School Type																		
a. New York City	111	1.8	2.7	4.5	86.5	9.0	242	3.7	2.9	6.6	86.4	7.0	695	6.1	5.3	11.4	81.6	7.1
b. Large City	122	4.1	4.1	8.2	87.7	4.1	105	7.6	4.8	12.4	81.0	6.7	426	8.7	4.9	13.6	81.0	5.4
c. Small City--Suburban	323	4.0	3.7	7.7	83.0	9.3	185	4.9	2.7	7.6	88.1	4.3	771	4.8	4.9	9.7	82.5	7.8
d. Rural	75	4.0	2.7	6.7	93.3	0.0	32	9.4	0.0	9.4	90.6	0.0	172	6.4	5.2	11.7	87.8	0.6
3. Worked as a bookkeeper	186	8.6	10.2	18.8	76.3	4.8	191	12.6	5.8	18.3	75.4	6.3	849	12.5	9.9	22.4	72.4	5.2
a. Less than 6 months	44	4.5	4.5	9.1	86.4	4.5	31	3.2	3.2	6.5	80.6	12.9	156	3.2	9.0	12.2	79.5	8.3
b. 6 months to under 1 year	35	14.3	5.7	20.0	77.1	2.9	31	9.7	3.2	12.9	74.2	12.9	144	9.7	9.0	18.8	75.0	6.2
c. 1 year to under 2 years	46	6.5	13.0	19.6	71.7	8.7	34	2.9	2.9	5.9	94.1	0.0	165	10.3	11.5	21.8	73.3	4.8
d. 2 years or more	58	10.3	13.8	24.1	72.4	3.4	91	17.6	8.8	26.4	69.2	4.4	377	17.5	10.1	27.6	67.9	4.5
4. Worked in non-book. jobs using book. skills	137	2.9	1.5	4.4	92.0	3.6	140	2.1	4.3	6.4	90.0	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 178 :
Frequency of
Office-Store Use
Item 205 :

Handling Inventory information*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.9	4.3	7.1	85.6	7.3	564	5.1	3.7	8.9	86.2	5.0	2064	5.4	5.4	10.8	83.1	6.2
2. School Type																		
a. New York City	111	2.7	2.7	5.4	85.6	9.0	242	5.4	4.1	9.5	84.3	6.2	695	6.3	4.9	11.2	82.0	6.8
b. Large City	122	4.9	5.7	10.7	85.2	4.1	105	6.7	5.7	12.4	81.9	5.7	426	7.3	6.8	14.1	80.5	5.4
c. Small City--Suburban	323	1.9	5.0	6.8	83.6	9.6	185	3.8	1.6	5.4	90.8	3.8	771	3.2	5.2	8.4	84.2	7.4
d. Rural	75	4.0	1.3	5.3	94.7	0.0	32	6.3	6.3	12.5	87.5	0.0	172	5.8	4.7	10.5	89.0	.6
3. Worked as a bookkeeper	186	4.8	9.1	14.0	79.6	6.5	191	9.9	5.8	15.7	79.6	4.7	849	9.3	8.7	18.0	76.8	5.2
a. Less than 6 months	44	4.5	0.0	4.5	90.9	4.5	31	9.7	6.5	16.1	74.2	9.7	156	4.5	7.1	11.5	80.1	8.3
b. 6 months to under 1 year	35	2.9	11.4	14.3	80.0	5.7	31	12.9	6.5	19.4	74.2	6.5	144	10.4	9.0	19.4	75.0	5.6
c. 1 year to under 2 years	46	4.3	8.7	13.0	78.3	8.7	34	5.9	0.0	5.9	94.1	0.0	165	8.5	9.1	17.6	77.0	5.5
d. 2 years or more	58	6.9	12.1	19.0	74.1	6.9	91	12.1	8.8	20.9	75.8	3.3	377	11.7	9.0	20.7	75.1	4.2
4. Worked in non-book. jobs using book. skills	137	4.4	5.1	9.5	88.3	2.2	140	5.7	4.3	10.0	86.4	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 179 :
requency of
ffice-Store Use
tem 206 :

Handling
Payroll
Information*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	2.5	2.9	5.4	87.5	7.1	564	4.8	4.1	8.9	86.2	5.0	2064	5.4	4.3	9.7	83.8	6.5
. School Type																		
a. New York City	111	.9	1.8	2.7	87.4	9.9	242	3.7	5.8	9.5	84.3	6.2	695	5.0	5.0	10.1	82.1	7.8
b. Large City	122	2.5	4.1	6.6	89.3	4.1	105	6.7	5.7	12.4	81.9	5.7	426	7.3	5.9	13.1	81.9	4.9
c. Small City--Suburban	323	3.1	3.1	6.2	84.8	9.0	185	4.9	.5	5.4	90.8	3.8	771	4.7	2.9	7.5	85.0	7.5
d. Rural	75	2.7	1.3	4.0	96.0	0.0	32	6.3	6.3	12.5	87.5	0.0	172	5.8	3.5	9.3	90.1	.6
. Worked as a bookkeeper	186	5.4	5.9	11.3	83.9	4.8	191	13.1	5.8	18.3	75.9	5.2	849	10.9	6.7	17.7	76.8	5.5
a. Less than 6 months	44	2.3	0.0	2.3	93.2	4.5	31	3.2	3.2	6.5	83.9	9.7	156	1.9	6.4	8.3	82.0	9.6
b. 6 months to under 1 year	35	2.9	11.4	14.3	85.7	0.0	31	12.9	3.2	16.1	77.4	6.5	144	9.7	9.7	19.4	75.7	4.9
c. 1 year to under 2 years	46	6.5	8.7	15.2	78.3	6.5	34	8.8	2.9	11.8	85.3	2.9	165	13.3	5.5	18.8	75.8	5.5
d. 2 years or more	58	8.6	3.4	12.1	81.0	6.9	91	16.5	8.8	25.3	71.4	3.3	377	13.5	6.1	19.6	75.3	5.0
. Worked in non-book. jobs using book. skills	137	2.2	4.4	6.6	89.8	3.6	140	0.0	6.4	6.4	90.0	3.6						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 180 :
requency of
ffice-Store Use
tem 207 :

Verifying data
recorded in
punched cards*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	3.3	1.7	5.1	88.4	6.5	564	5.5	3.5	9.0	85.6	5.1	2064	6.5	4.1	10.6	83.3	6.2
. School Type																		
a. New York City	111	3.6	2.7	6.3	84.7	9.0	242	7.1	4.6	11.6	82.2	6.2	695	7.9	4.8	12.7	79.9	7.3
b. Large City	122	3.3	3.3	6.6	90.2	3.3	105	4.8	2.9	7.6	85.7	6.7	426	6.8	4.9	11.7	83.3	4.9
c. Small City--Suburban	323	3.7	1.2	5.0	86.7	8.4	185	3.8	3.2	7.0	89.2	3.8	771	5.2	3.6	8.8	84.2	7.0
d. Rural	75	1.3	0.0	1.3	98.7	0.0	32	6.3	0.0	6.3	93.8	0.0	172	5.2	1.2	6.4	93.0	.6
. Worked as a bookkeeper	186	5.4	3.8	9.1	87.1	3.8	191	10.5	6.3	16.8	77.5	5.8	849	10.6	6.5	17.1	77.7	5.2
a. Less than 6 months	44	2.3	0.0	2.3	95.5	2.3	31	12.9	6.5	19.4	71.0	9.7	156	5.1	5.1	10.3	80.8	9.0
b. 6 months to under 1 year	35	8.6	2.9	11.4	88.6	0.0	31	9.7	3.2	12.9	80.6	6.5	144	11.1	6.2	17.4	78.5	4.2
c. 1 year to under 2 years	46	4.3	4.3	8.7	87.0	4.3	34	5.9	2.9	8.8	91.2	0.0	165	9.1	4.8	13.9	81.8	4.2
d. 2 years or more	58	5.2	5.2	10.3	82.8	6.9	91	11.0	9.9	20.9	73.6	5.5	377	12.5	8.0	20.4	74.5	5.0
. Worked in non-book. jobs using book. skills	137	3.6	2.2	5.8	92.0	2.2	140	4.3	2.1	6.4	90.0	3.6						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 181 : requency of ffice-Store Use tem 208 : Coding*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	4.3	2.7	7.0	85.6	7.4	564	7.1	4.4	11.5	83.3	5.0	2064	7.3	5.8	13.1	80.6	6.3
. School Type																		
a. New York City	111	3.6	2.7	6.3	84.7	9.0	242	8.3	5.4	13.7	80.5	5.8	695	8.5	6.6	15.2	78.1	6.6
b. Large City	122	4.1	4.9	9.0	86.9	4.1	105	7.6	5.7	13.3	80.0	6.7	426	7.3	7.7	15.0	78.9	6.1
c. Small City--Suburban	323	3.7	2.2	5.9	84.2	9.9	185	6.5	2.7	9.2	87.0	3.8	771	6.0	4.7	10.6	81.8	7.5
d. Rural	75	8.0	1.3	9.3	90.7	0.0	32	0.0	3.1	3.1	96.9	0.0	172	7.6	2.9	10.5	89.6	.6
. Worked as a bookkeeper	186	8.1	5.4	13.4	81.7	4.8	191	16.2	6.3	22.5	73.3	4.2	849	13.1	8.7	21.8	73.1	5.1
a. Less than 6 months	44	4.5	0.0	4.5	93.2	2.3	31	16.1	6.5	22.6	71.0	6.5	156	7.1	5.1	12.2	80.1	7.7
b. 6 months to under 1 year	35	8.6	8.6	17.1	80.0	2.9	31	6.5	3.2	9.7	83.9	6.5	144	9.7	8.3	18.1	77.1	4.9
c. 1 year to under 2 years	46	4.3	4.3	8.7	84.8	6.5	34	23.5	0.0	23.5	76.5	0.0	165	13.3	7.9	21.2	73.9	4.8
d. 2 years or more	58	12.1	8.6	20.7	72.4	6.9	91	17.6	11.0	28.6	68.1	3.3	377	16.2	10.9	27.1	68.2	4.8
. Worked in non-book. jobs using book. skills	137	3.6	4.4	8.0	86.9	5.1	140	4.3	4.3	8.6	87.1	4.3						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 182:
equency of
fice-Store Use
em 209 :

Sorting
Business data*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	3.3	3.2	6.5	86.4	7.1	564	5.9	4.6	10.5	83.5	5.9	2064	6.4	5.2	11.6	81.7	6.7
. School Type																		
a. New York City	111	2.7	1.8	4.5	86.5	9.0	242	5.4	4.1	9.5	82.6	7.4	695	6.5	4.9	11.4	80.5	7.9
b. Large City	122	4.1	4.9	9.0	86.9	4.1	105	6.7	6.7	13.3	80.0	6.7	426	8.2	6.6	14.8	79.8	5.4
c. Small City-- Suburban	323	3.7	3.4	7.1	83.6	9.3	185	7.0	3.2	10.3	85.4	4.3	771	5.8	4.8	10.6	81.7	7.7
d. Rural	75	1.3	1.3	2.7	97.3	0.0	32	0.0	9.4	9.4	90.6	0.0	172	3.5	5.2	8.7	90.7	.6
. Worked as a bookkeeper	186	5.9	5.9	11.8	83.3	4.8	191	12.0	6.3	18.3	75.9	5.8	849	11.0	7.9	18.8	75.5	5.7
a. Less than 6 months	44	0.0	0.0	0.0	97.7	2.3	31	9.7	3.2	12.9	77.4	9.7	156	5.1	4.5	9.6	81.4	9.0
b. 6 months to under 1 year	35	5.7	11.4	17.1	80.0	2.9	31	6.5	3.2	9.7	83.9	6.5	144	9.0	9.0	18.1	76.4	5.6
c. 1 year to under 2 years	46	4.3	6.5	10.9	84.8	4.3	34	17.6	5.9	23.5	76.5	0.0	165	11.5	8.5	20.0	75.2	4.8
d. 2 years or more	58	10.3	6.9	17.2	74.1	8.6	91	12.1	9.9	22.0	72.5	5.5	377	13.3	9.3	22.5	72.1	5.3
. Worked in non-book. jobs using book. skills	137	3.6	5.8	9.5	86.9	3.6	140	5.7	5.7	11.4	85.0	3.6						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 183 :
requency of
ffice-Store Use
tem 210:

reparing reports*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	4.4	4.4	8.9	84.3	6.8	564	4.6	6.4	11.0	83.1	5.7	2064	6.8	7.1	14.0	79.7	6.4
. School Type																		
a. New York City	111	3.6	1.8	5.4	85.6	9.0	242	3.7	7.4	11.2	81.8	6.6	695	7.1	6.5	13.6	78.9	7.5
b. Large City	122	4.9	4.1	9.0	87.7	3.3	105	4.8	6.7	11.4	81.0	7.6	426	7.5	9.4	16.9	77.7	5.4
c. Small City--Suburban	323	5.0	5.3	10.2	80.8	9.0	185	5.4	4.3	9.7	85.9	4.3	771	6.1	6.7	12.8	79.9	7.3
d. Rural	75	2.7	5.3	8.0	92.0	0.0	32	6.3	9.4	15.6	84.4	0.0	172	7.0	5.8	12.8	86.6	0.6
. Worked as a bookkeeper	186	8.6	9.1	17.7	78.5	3.8	191	10.5	10.5	21.0	73.8	5.2	849	12.0	11.0	22.9	72.0	5.1
a. Less than 6 months	44	2.3	2.3	4.5	92.3	2.3	31	3.2	12.9	16.1	74.2	9.7	156	3.8	7.1	10.9	80.1	9.0
b. 6 months to under 1 year	35	2.9	17.1	20.0	80.0	0.0	31	6.5	12.9	19.4	74.2	6.5	144	9.0	12.5	21.5	72.2	6.2
c. 1 year to under 2 years	46	8.7	6.5	15.2	80.4	4.3	34	5.9	11.8	17.6	82.3	0.0	165	10.3	13.3	23.6	72.7	3.6
d. 2 years or more	58	15.5	8.6	24.1	69.0	6.9	91	14.3	11.0	25.3	71.4	3.3	377	16.7	10.9	27.6	68.4	4.0
. Worked in non-book. jobs using book. skills	137	4.4	5.8	10.2	86.1	3.6	140	3.6	7.1	10.7	85.0	4.3						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 184 : Frequency of Office-Store Use Item 211:

Preparing individual W-2 forms*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.7	3.0	4.8	87.8	7.4	564	2.8	2.7	5.5	88.5	5.9	2064	3.5	3.7	7.3	85.9	6.9
2. School Type																		
a. New York City	111	0.9	0.0	0.9	88.3	10.8	242	3.3	2.9	6.2	86.4	7.0	695	4.8	3.5	8.2	83.4	8.4
b. Large City	122	3.3	3.3	6.6	88.5	4.9	105	2.9	4.8	7.6	84.8	7.6	426	4.0	3.8	7.7	85.9	6.3
c. Small City--Suburban	323	1.9	4.0	5.9	85.1	9.0	185	1.6	0.5	2.2	93.5	4.3	771	2.2	3.8	6.0	86.8	7.3
d. Rural	75	0.0	2.7	2.7	97.3	0.0	32	6.3	6.3	12.5	87.5	0.0	172	3.5	4.7	8.1	91.3	0.6
3. Worked as a bookkeeper	186	3.2	5.4	8.6	86.6	4.8	191	7.8	3.7	11.5	82.2	6.3	849	7.4	5.9	13.3	81.0	5.7
a. Less than 6 months	44	0.0	4.5	4.5	92.3	2.3	31	0.0	3.2	3.2	87.1	9.7	156	1.3	5.8	7.1	84.6	8.3
b. 6 months to under 1 year	35	5.7	5.7	11.4	88.6	0.0	31	3.2	0.0	3.2	90.3	6.5	144	7.6	5.6	13.2	81.9	4.9
c. 1 year to under 2 years	46	4.3	4.3	8.7	82.6	8.7	34	8.8	5.9	14.7	82.3	2.9	165	6.7	7.9	14.5	80.0	5.5
d. 2 years or more	58	3.4	6.9	10.3	82.8	6.9	91	11.0	4.4	15.4	80.2	4.4	377	10.1	5.3	15.4	79.3	5.3
4. Worked in non-book. jobs using book. skills	137	1.5	2.9	4.4	92.7	2.9	140	0.0	4.3	4.3	92.1	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 185 :
Frequency of
Office-Store Use
Item 212:

Preparing customer's statements*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.5	2.7	8.2	84.6	7.1	564	6.4	3.9	10.3	84.2	5.1	2064	8.4	4.5	12.9	80.8	6.3
2. School Type																		
a. New York City	111	1.8	2.7	4.5	86.5	9.0	242	5.0	4.1	9.1	84.3	6.2	695	8.1	4.5	12.6	80.2	7.2
b. Large City	122	7.4	2.5	9.8	84.4	5.7	105	7.7	5.8	13.5	80.8	5.8	426	10.6	5.2	15.7	78.4	5.6
c. Small City-- Suburban	323	6.8	2.8	9.6	81.7	8.7	185	7.0	2.7	9.7	85.9	4.3	771	7.9	4.4	12.3	80.5	7.1
d. Rural	75	2.7	2.7	5.3	94.7	0.0	32	9.4	3.1	12.5	87.5	0.0	172	6.4	3.5	9.9	89.5	0.6
3. Worked as a bookkeeper	186	12.4	3.2	15.6	79.6	4.8	191	15.7	7.3	23.0	71.7	4.7	849	16.4	6.9	23.3	71.7	4.8
a. Less than 6 months	44	2.3	0.0	2.3	95.5	2.3	31	0.0	6.5	6.5	80.6	9.7	156	3.2	6.4	9.6	81.4	8.3
b. 6 months to under 1 year	35	11.4	8.6	20.0	80.0	0.0	31	16.1	3.2	19.4	74.2	6.5	144	13.9	5.6	19.4	76.4	4.2
c. 1 year to under 2 years	46	17.4	2.2	19.6	71.7	8.7	34	14.7	14.7	29.4	70.6	0.0	165	17.6	8.5	26.1	69.1	4.8
d. 2 years or more	58	19.0	1.7	20.7	72.4	6.9	91	18.7	6.6	25.3	71.4	3.3	377	21.8	6.9	28.6	67.1	4.2
4. Worked in non-book. jobs using book. skills	137	5.1	7.3	12.4	85.4	2.2	140	2.9	5.7	8.6	87.9	3.6						

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

TABLE 186: SUMMARY OF OFFICE-STORE USE, ITEMS 35-212; ALL RESPONDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.
194	58.4	162	24.1	39	17.3	75	12.6
50	52.6	134	23.3	167	17.2	70	12.5
54	50.3	151	23.3	124	17.2	168	12.5
56	44.8	105	23.2	123	17.2	199	12.2
52	44.7	192	22.7	71	17.1	179	12.2
48	41.7	118	22.6	170	16.9	175	12.1
53	41.6	147	22.5	140	16.7	125	12.0
58	41.2	201	22.1	198	16.7	171	11.9
59	41.1	61	22.1	122	16.6	160	11.9
51	39.4	137	22.1	72	16.4	181	11.9
55	39.2	104	22.0	73	16.2	141	11.8
63	38.9	95	21.9	130	16.2	203	11.7
67	37.4	90	21.5	94	16.1	209	11.6
46	37.4	69	21.4	65	16.0	204	11.3
37	36.5	127	21.3	92	15.8	89	11.2
47	36.5	150	21.2	79	15.7	180	11.1
84	36.4	117	20.9	153	15.4	138	11.0
132	34.4	76	20.7	135	15.4	184	10.9
35	34.0	158	20.6	91	15.3	205	10.8
197	33.9	77	20.4	169	15.2	207	10.6
45	32.5	136	20.3	143	15.0	183	10.6
49	32.4	68	20.2	103	14.7	131	10.4
196	32.3	163	20.0	112	14.5	186	10.3
60	32.1	78	20.0	80	14.5	129	10.0
36	31.6	83	19.9	165	14.4	206	9.7
62	31.2	128	19.7	126	14.4	97	9.7
195	30.1	116	19.6	44	14.4	189	9.6
64	29.2	157	19.5	155	14.3	177	9.1
102	29.1	86	19.4	119	14.3	187	8.9
42	28.9	106	19.1	200	14.1	185	8.9
85	28.1	17	19.0	202	14.1	41	8.8
148	27.7	164	19.0	210	14.0	81	8.4
93	27.7	172	18.8	120	13.8	159	7.4
87	27.5	133	18.7	139	13.6	211	7.3
154	27.3	57	18.7	156	13.5	144	6.7
161	27.0	38	18.4	114	13.5	188	6.3
107	26.8	111	18.3	166	13.5	99	6.3
109	26.3	152	18.3	174	13.4	98	6.1
108	25.8	173	18.0	142	13.4	101	6.0
110	25.6	96	18.0	178	13.3	182	5.8
193	25.4	66	17.6	146	13.2	190	5.3
40	25.3	113	17.5	149	13.2	100	5.1
43	25.2	88	17.4	208	13.1	191	4.3
115	25.0	121	17.4	212	12.9	145	4.1
82	24.2			74	12.8		

TABLE 187: SUMMARY OF OFFICE-STORE USE (WORKED AS A BOOKKEEPER), ITEMS 35-212; ALL RESPONDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.
194	83.9	134	45.8	133	33.8	146	24.9
50	75.9	42	45.7	92	33.6	175	24.6
54	73.1	43	45.0	122	33.6	180	24.6
55	69.7	118	44.8	198	33.5	141	24.4
53	69.4	137	44.6	79	33.3	199	23.7
52	67.0	62	44.4	94	33.3	160	23.6
84	66.5	192	44.1	73	33.2	203	23.3
48	64.0	90	43.8	72	33.0	212	23.3
46	63.8	95	43.8	153	32.9	181	23.2
58	61.7	158	43.8	66	32.6	44	23.1
102	61.4	77	43.7	91	32.5	210	22.9
47	60.1	150	43.6	135	32.5	138	22.7
56	59.7	76	43.3	103	32.3	204	22.4
132	57.6	82	43.3	173	32.3	208	21.8
37	57.2	64	43.0	130	32.0	202	21.3
148	57.2	136	42.9	143	32.0	89	21.2
51	57.1	127	42.6	164	32.0	129	21.2
59	56.8	163	42.5	88	31.9	97	20.5
67	56.3	117	42.4	112	31.6	184	19.9
107	56.1	78	42.3	155	31.2	189	19.4
109	56.0	201	41.9	38	31.1	186	19.2
161	55.8	157	40.5	126	30.3	183	19.1
63	55.2	111	39.8	166	30.3	177	18.8
154	54.8	83	39.6	200	30.3	209	18.8
108	54.7	128	39.5	80	29.9	205	18.0
85	54.3	106	39.3	165	29.9	206	17.7
110	54.3	152	38.9	68	29.7	81	17.2
193	53.5	69	37.9	120	29.6	187	17.1
36	52.5	167	37.9	142	29.2	207	17.1
93	52.5	176	37.7	119	28.9	185	16.8
196	52.1	86	37.1	149	28.0	131	16.7
60	50.6	61	36.9	139	27.9	41	16.0
87	50.3	96	36.0	178	27.8	159	14.5
162	50.2	172	35.9	65	27.7	211	13.3
115	49.5	121	35.8	168	27.7	144	12.8
35	49.1	124	35.8	156	27.2	99	12.3
49	49.1	116	35.7	114	26.9	101	12.3
105	49.1	71	35.3	39	26.7	188	12.1
45	48.8	123	35.2	74	26.4	98	11.7
151	48.7	57	34.9	75	26.4	182	10.4
147	48.5	113	34.9	174	25.9	190	10.1
197	47.9	170	34.5	179	25.6	100	9.4
40	47.1	140	34.3	125	25.3	191	9.1
195	46.8	169	33.9	70	25.2	145	7.7
104	46.5			171	25.0		

TABLE 188: SUMMARY OF OFFICE-STORE USE, ITEMS 35-212; BOOKKEEPING I STUDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.
50	46.0	192	15.2	111	10.5	169	6.7
194	44.7	82	15.2	152	10.1	200	6.7
54	41.2	137	15.1	157	10.1	203	6.7
52	36.3	105	14.7	123	10.0	70	6.5
51	35.7	161	14.7	140	10.0	171	6.5
56	34.7	43	14.6	198	9.5	178	6.5
59	33.3	164	14.6	44	9.0	209	6.5
197	33.0	193	14.3	65	9.0	141	6.3
58	31.5	127	14.1	73	9.0	166	6.3
67	31.5	90	13.9	89	8.9	74	6.2
48	30.6	106	13.8	153	8.9	155	6.2
53	30.3	116	13.6	210	8.9	184	6.0
46	30.1	57	13.5	79	8.7	183	5.9
49	29.8	83	13.2	80	8.7	41	5.7
45	29.0	117	13.0	199	8.7	175	5.7
63	28.7	172	13.0	72	8.6	125	5.5
84	27.1	104	12.8	92	8.6	186	5.5
35	26.9	147	12.8	124	8.6	180	5.5
55	26.6	150	12.7	135	8.4	187	5.4
37	26.0	86	12.5	94	8.2	181	5.4
47	25.7	95	12.4	114	8.2	206	5.4
60	24.2	136	12.4	139	8.2	149	5.2
132	24.2	173	12.2	174	8.2	168	5.2
196	22.8	113	12.0	202	8.2	179	5.2
62	22.3	134	12.0	212	8.2	160	5.1
42	21.6	162	12.0	71	8.1	207	5.1
195	21.4	76	11.9	91	8.1	129	5.0
36	20.8	176	11.9	142	7.9	211	4.8
93	20.8	88	11.8	167	7.9	189	4.6
87	20.1	201	11.7	143	7.8	177	4.3
85	19.2	77	11.6	170	7.6	97	4.1
102	19.2	96	11.6	103	7.4	81	3.8
64	19.0	133	11.6	146	7.4	185	3.8
148	19.0	66	11.3	165	7.4	99	3.5
40	18.7	121	11.3	126	7.3	98	3.3
107	17.9	39	10.9	138	7.3	101	3.3
109	17.3	38	10.8	120	7.1	159	3.2
108	17.0	158	10.8	204	7.1	144	2.1
154	16.6	78	10.6	205	7.1	182	2.1
151	16.5	122	10.6	112	7.0	100	1.9
68	15.8	128	10.6	131	7.0	188	1.9
118	15.7	130	10.6	208	7.0	190	1.9
110	15.7	163	10.6	75	6.8	145	1.1
61	15.5	69	10.5	119	6.8	191	.8
115	15.4			156	6.7		

TABLE 189: SUMMARY OF OFFICE-STORE USE (WORKED AS A BOOKKEEPER), ITEMS 35-212; BOOKKEEPING I STUDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.
50	78.0	115	38.7	66	25.3	203	17.2
194	76.9	90	38.2	73	25.3	175	17.2
54	70.9	137	38.2	68	25.3	125	16.7
84	65.4	147	37.1	153	24.7	44	16.7
46	64.5	150	36.0	79	24.7	65	16.7
52	62.9	104	36.0	38	24.7	119	16.1
53	61.8	76	34.9	167	24.2	180	16.1
55	61.3	127	34.9	69	24.2	168	15.6
48	59.1	82	34.9	103	23.7	212	15.6
51	55.4	83	34.4	80	23.7	149	15.6
59	54.8	62	34.4	142	22.6	181	15.1
148	54.3	117	33.9	174	22.6	179	14.0
47	54.3	162	33.9	91	22.6	205	14.0
102	53.8	172	33.9	135	22.6	70	13.9
58	53.2	43	33.9	92	22.6	208	13.4
197	52.2	77	33.3	94	22.6	189	13.4
109	52.2	136	33.3	198	22.6	129	13.4
56	52.2	95	32.8	71	22.6	131	12.9
45	51.6	134	32.8	72	22.6	160	12.9
132	51.6	158	32.3	124	22.6	97	12.4
67	51.1	86	31.7	89	22.0	202	11.8
107	50.0	113	31.7	114	22.0	209	11.8
37	49.5	164	31.7	169	21.0	187	11.8
108	48.9	176	31.3	112	21.0	206	11.3
93	48.4	96	31.2	120	21.0	183	11.3
196	47.3	111	31.2	139	21.0	184	11.3
49	47.3	64	31.2	143	20.4	41	10.8
36	46.8	61	30.6	138	20.4	81	10.8
151	46.8	57	30.1	146	19.9	186	10.8
35	46.8	78	30.1	75	19.9	177	10.2
85	46.2	201	29.0	199	19.9	101	9.7
60	45.7	116	28.5	170	19.9	207	9.1
87	45.2	163	28.5	156	19.4	99	8.6
110	44.6	173	28.5	204	18.8	211	8.6
154	44.6	152	28.0	166	18.8	98	8.1
42	43.0	157	27.9	165	18.8	159	7.0
63	43.0	121	27.4	155	18.8	185	7.0
40	41.9	122	26.3	178	18.3	182	5.4
193	41.4	140	26.3	74	17.7	188	5.4
105	41.4	130	25.8	171	17.7	144	5.4
161	41.4	123	25.8	141	17.7	190	4.3
192	40.9	88	25.8	210	17.7	145	3.2
195	40.9	128	25.3	39	17.2	100	3.2
118	40.3	133	25.3	200	17.2	191	2.7
106	38.7			126	17.2		

TABLE 190: SUMMARY OF OFFICE-STORE USE, ITEMS 35-212; BOOKKEEPING II STUDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.
194	54.8	82	18.5	202	12.6	120	8.5
54	45.4	193	18.4	111	12.5	119	8.3
50	44.7	192	18.1	96	12.3	204	8.2
56	40.4	134	18.1	164	12.2	168	8.2
52	39.6	150	17.7	124	12.2	75	8.1
48	39.6	61	17.7	167	12.1	139	8.0
58	37.5	105	17.5	140	11.9	178	8.0
59	37.2	118	17.0	172	11.9	203	7.8
53	37.0	38	17.0	122	11.9	149	7.8
63	35.3	151	16.8	79	11.8	141	7.6
55	34.6	127	16.7	155	11.7	125	7.4
37	34.2	104	16.6	71	11.7	166	7.4
47	33.1	69	16.5	130	11.7	129	7.3
84	32.1	106	16.3	200	11.5	179	7.1
51	31.1	147	16.3	208	11.5	70	7.1
35	29.9	176	15.8	66	11.3	89	7.0
46	29.5	128	15.6	135	11.2	183	6.9
196	29.4	137	15.6	91	11.1	142	6.9
132	29.3	90	15.6	92	11.0	184	6.7
60	28.2	95	15.4	210	11.0	181	6.7
62	28.0	39	15.2	44	11.0	171	6.7
195	26.8	76	15.1	103	11.0	180	6.6
67	26.6	86	14.9	126	11.0	131	6.4
197	26.4	77	14.9	146	10.8	186	6.0
36	25.9	133	14.7	169	10.6	211	5.5
49	25.0	83	14.7	156	10.5	189	5.5
42	24.5	78	14.5	209	10.5	138	5.5
64	24.3	158	14.5	80	10.5	159	5.5
45	24.2	157	14.4	72	10.3	185	5.5
161	23.6	163	14.2	73	10.3	177	5.3
43	23.5	117	14.2	212	10.3	81	5.2
102	23.0	173	13.7	114	10.0	97	4.8
154	22.3	57	13.7	174	9.9	187	4.8
85	21.3	68	13.7	143	9.9	41	4.8
87	21.1	113	13.6	165	9.9	144	4.3
110	20.7	136	13.5	94	9.8	100	3.9
107	20.6	121	13.3	153	9.6	101	3.7
93	20.4	198	13.1	74	9.6	182	3.4
40	20.2	170	13.1	160	9.2	191	3.4
201	20.2	152	12.8	199	9.2	99	3.3
109	20.1	123	12.8	112	9.0	98	3.2
115	20.0	65	12.7	207	9.0	190	3.0
148	20.0	88	12.6	205	8.9	188	2.7
108	19.7	116	12.6	206	8.9	145	2.1
162	18.6			175	8.7		

TABLE 191: SUMMARY OF OFFICE-STORE USE (WORKED AS A BOOKKEEPER), ITEMS 35-212; BOOKKEEPING II STUDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.
194	83.2	197	41.8	69	29.3	129	19.4
54	71.2	42	40.8	140	29.3	149	19.4
55	70.7	62	40.8	172	29.3	160	19.4
50	70.1	118	40.8	57	28.8	178	19.4
53	68.6	127	40.8	88	28.8	180	19.4
52	66.5	104	39.3	71	28.3	125	18.8
48	66.0	106	39.3	96	28.3	206	18.8
84	64.9	134	39.3	130	28.3	44	18.3
85	64.9	192	39.3	91	27.7	141	18.3
58	62.8	45	38.7	92	27.7	179	18.3
47	60.7	64	37.7	133	27.7	203	18.3
46	58.1	128	37.7	135	27.7	204	18.3
102	57.1	137	37.2	169	27.7	209	18.3
161	55.5	176	37.2	38	26.7	142	17.8
37	54.5	78	36.6	73	26.2	171	17.8
63	54.5	82	36.6	153	26.2	89	16.8
132	54.5	117	36.6	116	26.1	207	16.8
56	53.4	163	36.6	156	25.7	70	16.2
107	53.4	90	36.1	39	25.1	181	15.7
154	53.4	77	36.1	80	25.1	205	15.7
110	52.9	157	36.1	143	25.1	184	14.7
51	52.3	158	36.1	174	25.1	138	14.1
59	51.3	76	35.6	66	24.6	183	14.1
108	50.1	121	35.1	112	24.6	159	13.1
109	50.1	136	35.1	165	24.6	81	12.0
148	49.7	83	34.6	65	24.6	177	12.0
115	48.2	111	33.5	164	24.1	186	12.0
60	47.1	167	33.5	72	24.0	189	12.0
193	45.5	95	33.0	212	23.0	185	11.5
36	45.0	198	32.5	74	22.5	211	11.5
67	45.0	113	31.9	94	22.5	97	11.0
35	44.5	152	31.4	168	22.5	187	10.4
147	44.5	61	31.0	208	22.5	41	8.9
162	44.5	79	31.0	114	22.0	131	8.9
196	44.5	155	31.0	146	22.0	191	8.4
40	44.0	170	30.9	120	21.5	144	7.9
151	44.0	86	30.4	166	21.5	100	7.3
195	44.0	122	30.4	210	21.0	101	7.3
93	43.9	200	30.3	202	20.9	190	6.8
43	43.5	123	30.1	75	20.4	182	6.3
87	43.5	124	30.1	199	20.4	98	5.8
150	43.5	103	29.8	175	20.4	99	5.8
49	42.9	126	29.8	139	20.0	188	5.2
105	42.9	173	29.8	68	19.4	145	3.7
201	42.4			119	19.4		

Summary

In planning and conducting this study, it was assumed that the syllabus revision committee would be particularly interested in information about the uses that former bookkeeping students had made of their bookkeeping skills and knowledges in business activities. For that reason, many of the data that were gathered in this study are concerned with the kind and amount of bookkeeping work done by these students since leaving high school, and, more particularly, the extent or frequency with which students had actually used specific skills and knowledges of bookkeeping in office-store work. These detailed data have been presented in the tables and discussion of the foregoing chapter.

Many of the more significant of these data are summarized here as descriptions of the work experience of three groups: "All Respondents;" "Bookkeeping I Students"--those whose highest level of bookkeeping study anywhere was Bookkeeping I; and "Bookkeeping II Students"--those whose formal bookkeeping study included Bookkeeping I and terminated with Bookkeeping II, with no post-high school bookkeeping education. These latter two groups have been singled out as being of particular interest to the syllabus committee because they are "pure" groups--their formal study of bookkeeping was exclusively in syllabus-outlined high school bookkeeping courses, uncontaminated by atypical high school Bookkeeping III or post-high school bookkeeping education of any kind.

For each of these three groups, quantitative data describing the group are given first, followed by data concerning the amount and kind of bookkeeping work done by the group, and the frequency with which they had used specific bookkeeping skills and knowledges.

All Respondents

The All-Respondent group in this study consisted of 2,064 persons who had studied syllabus-outlined bookkeeping courses in 59 public schools of New York State during the 1960-61 school year. Of that group, about 31 per cent had terminated their formal bookkeeping study with Bookkeeping I, about 27 per cent had terminated their bookkeeping study with Bookkeeping II, and about 34 per cent had studied some bookkeeping or accounting at the post-high school level in addition to their high school bookkeeping. Nearly 34 per cent had studied bookkeeping in New York City schools, over 20 per cent had studied in Large City schools, over 37 per cent in Small City-Suburban schools, and over 8 per cent in Rural schools.

Seventy-eight per cent of the group were female, and 22 per cent were male. Nearly 98 per centcof the group had been out of high school for four or five years and had, therefore, four or more years of opportunity to use their bookkeeping skills and knowledges.

Of this all-respondent group, approximately 41 per cent had worked in jobs which they considered to be bookkeeping jobs as defined in the questionnaire. About 26 per cent of the whole group had worked as bookkeepers for one year or more. Approximately 12 per cent had worked as part-time bookkeepers; about 34 per cent had held full-time bookkeeping jobs. Nearly 20 per cent had worked as bookkeepers in service businesses, the most frequent employment category, and nine per cent had worked in manufacturing businesses, the least frequent category.

Concerning other office-store uses of bookkeeping, almost 23 per cent reported that they had worked as bookkeepers and had also used their bookkeeping skills in non-bookkeeping office-store jobs; about 24 per cent had never worked as bookkeepers but had used their bookkeeping skills in non-bookkeeping office-store jobs. Thus, about 47 per cent of respondents had used their bookkeeping in non-bookkeeping, office-store jobs.

Altogether, nearly 66 per cent of all respondents had used their bookkeeping skills and knowledges in office-store work for some period of time since leaving high school.

The type of school which the respondents had attended seemed to have little or no bearing on their post-high school employment. For New York City, Small City-Suburban, and Rural school categories, the rates per cent of employment as bookkeepers, the length of time worked in bookkeeping, and the nature of the job as part-time or full-time, were very similar. The rates per cent of Large City students in these three factors were slightly but consistently higher. Employment in service businesses was most commonly reported by students of all school types.

Analysis of bookkeeping work experience in terms of its relationship to "use opportunity"--years since leaving high school--must be approached with considerable caution. The pattern of work experience of persons with three, four, and five years of use opportunity appears to be quite consistent, and group sizes were probably sufficiently large to provide reliable data. The work experience of respondents with only two years of use opportunity seems generally consistent with the other groups, but the respondents were so few that the significance of the data must be questioned.

Nearly 98 per cent of all respondents had graduated from high school, so analysis of all respondents' uses of bookkeeping is essentially analysis of those who had graduated from high school. The two per cent of non-graduates were too few to support valid conclusions concerning their bookkeeping experience; however, the data indicate that proportionally fewer non-graduates than graduates had worked as bookkeepers, and that they had worked for less time.

Analysis of the bookkeeping work experience of all respondents, grouped according to sex, indicates that about 37 per cent of male respondents and 42 per cent of female respondents had worked as bookkeepers. Females exceeded males, also, in their rates per cent of work in part-time and full-time bookkeeping.

Analysis of the frequency with which 178 specific bookkeeping skills and knowledges had been used in Office-Store work indicated that the most frequently used item, "adding machine-listing," had been used frequently or occasionally by about 58 per cent of all respondents, and the least frequently used item, "franchise tax return form," had been used by only four percent of all respondents. These two items had been used by about 84 per cent and four per cent, respectively, of the sub-group of all respondents who had worked as bookkeepers. The least commonly used half of these 178 items had been used frequently or occasionally by less than 18 per cent of all respondents, and by about 34 per cent or less of all respondents who had worked as bookkeepers.

Seven items were among the ten most frequently used items for all respondents and for all respondents who had bookkeeping experience. Those items were: 194--adding machine, listing; 50--receipts; 54--purchase order or purchase invoice; 52--sales invoice or sales order; 48--petty cash vouchers; 53--credit or debit memorandum; 58--payroll envelopes or checks.

The ten least freqeuntly used items for the all respondents group were the same as for the sub-group of all respondents who had worked as bookkeepers. Those items were: 145--franchise tax return form; 191--computation of partnership profit or loss; 100--entries involving bond issues; 190--calculating rate of return on investment; 182--using graphs to interpret financial statements; 101--entries involving goodwill; 98--entries involving issuance or sale of stock; 99--entries recording declaration or payment of dividends; 188--determining current ratio; 144--preparing corporation income tax return forms.

Perhaps most significant of all findings concerning frequency of use was the evidence that many of the items which were not included in the syllabus (questionnaire items 194-212) had been used frequently or occasionally by a greater number of students than had many of the other items which were included in the syllabus.

Bookkeeping I Students

The "pure" Bookkeeping I group in this study consisted of 631 persons who had studied syllabus-outlined bookkeeping courses in 59 public schools of New York State during the school year 1960-61. Eighteen per cent of these had studied in New York City schools, 19 per cent in Large City schools, 51 per cent in Small City-Suburban schools, and 12 per cent in Rural schools.

Eighty-three per cent of the group were female and 17 per cent were male. Nearly 97 per cent of the group had graduated from high school or had received equivalency diplomas. Eighty-eight per cent had been out of high school for four or five years, and thus had had four or more years of opportunity to use their bookkeeping skills and knowledges.

Of this Bookkeeping I group, approximately 30 per cent had worked in jobs which they considered to be bookkeeping jobs as defined in the questionnaire. About 17 per cent of the group had worked as bookkeepers for one year or more. Approximately 10 per cent had worked as part-time bookkeepers, and about 24 per cent had held full-time bookkeeping jobs. Nearly 13 per cent had worked in service businesses, the most frequent employment category, and five per cent had worked in manufacturing businesses, the least frequent category.

Concerning other office-store uses of bookkeeping, about 18 per cent reported that they had worked as bookkeepers and had also used their bookkeeping skills in non-bookkeeping office-store jobs; about 22 per cent had never worked as bookkeepers but had used their bookkeeping skills in non-bookkeeping office-store jobs.

Altogether, more than 51 per cent of Bookkeeping I respondents had used their bookkeeping skills and knowledges in office-store work for some period of time since leaving high school.

As with the All-Respondent group, the type of high school which the students had attended made little difference in their post-high school employment. The Large City responses were again slightly higher in all respects. The caution in interpreting the use-opportunity data for all respondents applies even more strongly for the Bookkeeping I group because their numbers were so few.

About 97 per cent of Bookkeeping I students had graduated from high school or had equivalency diplomas, so analysis of data for those respondents is essentially an analysis of data for Bookkeeping I students who had graduated from high school. The number of non-graduates in the Bookkeeping I group was too small to support firm generalizations; the data indicate, however, that fewer non-graduates than graduates had worked as bookkeepers, and they had worked for less time.

Data about the bookkeeping work of these respondents, sub-divided according to sex, shows that only 13 per cent of males, but nearly 33 per cent of the females had held bookkeeping jobs, and that females had worked for longer in bookkeeping jobs than had males.

For all respondents of the Bookkeeping I group, the most frequently used bookkeeping item was "receipts"--used by 46 per cent of the group. The least frequently used item, "computed the distribution of profit or loss for a partnership," had been used by only .8 per cent of the group. These two items also held the same relative frequency positions for those Bookkeeping I students who had worked as bookkeepers, but the use rates were 78 per cent and 2.7 per cent, respectively. The least commonly used half of these 178 items had been used frequently or occasionally by less than 10 per cent of all Bookkeeping I respondents, and by less than 26 per cent of those Bookkeeping I respondents who had worked as bookkeepers.

Five items were among the ten most frequently used items for all Bookkeeping I respondents and for those Bookkeeping I respondents who had worked as bookkeepers. Those items were: 50--receipts; 194--adding machine, listing; 54--purchases order and/or invoice; 52--sales invoice and/or sales order; 51--sales slips (charge or cash).

Nine items were among the ten least commonly used items by both Bookkeeping I groups: 191--computed distribution of profit or loss for a partnership; 100--entries involving goodwill; 145--franchise tax return form; 190--calculated rate of return on investment; 144--corporation income tax return form; 188--determined current ratio; 182--used graphs as an aid in interpreting financial reports; 159--discounted own or business' note payable; 98--entries involving issuance, sale, or purchase of common or preferred stock.

As with the All Respondents group, many of the items which were not included in the syllabus had been used frequently or occasionally by a greater number of students than had many of the syllabus items.

Bookkeeping II Students

The "pure" Bookkeeping II group in this study consisted of 564 persons who had studied syllabus-outlined bookkeeping courses in 59 public schools of New York State during the school year 1960-61. Forty-three per cent of these students had studied in New York City schools, 19 per cent in Large City schools, 33 per cent in Small City-Suburban schools, and six per cent in Rural schools.

Eight-six per cent of the group were female and 14 per cent were male. Nearly 98 per cent of the group had graduated from high school or had receivedequivalency diplomas. Over 82 per cent had been out of high school for four or five years and thus had had four or more years of opportunity to use their bookkeeping skills and knowledges.

Of this Bookkeeping II group, approximately 34 per cent had worked in jobs which they considered to be bookkeeping jobs as defined in the questionnaire. About 23 per cent ofthe whole group had worked as bookkeepers for one year or more. Approximately 10 per cent had worked as part-time bookkeepers; about 28 per cent had held full-time bookkeeping jobs. Nearly 18 per cent had worked in service businesses, the most frequent employment category, and nearly eight per cent in manufacturing businesses, the least frequent category.

Concerning other office-store uses of bookkeeping, about 18 per cent reported that they had worked as bookkeepers and had also used their bookkeeping skills in non-bookkeeping office-store jobs; about 25 per cent had never worked as bookkeepers but had used their bookkeeping skills in non-bookkeeping office-store jobs. Thus, about 43 per cent of Bookkeeping II respondents had used their bookkeeping in non-bookkeeping, office-store jobs.

Altogether, almost 58 per cent of Bookkeeping II respondents had used their bookkeeping skills and knowledges in office-store work for some period of time since leaving high school.

The high school graduation-non-graduation status of Bookkeeping II students was similar to that of "All Respondents" and "Bookkeeping I Students."

The data of the bookkeeping work experience of Bookkeeping II students, sub-divided according to sex, were quite similar to the data for Bookkeeping I students. Those data indicate a higher percentage of females than males having worked as bookkeepers, and for longer periods of time.

"Adding machine, listing," the most commonly used item by all Bookkeeping II respondents and by all Bookkeeping II respondents who had worked as bookkeepers, had been used by 54.8 per cent and 83.2 per cent of those groups, respectively. The least frequently used item, "franchise tax return form," had been used by 2.1 per cent of all respondents and 3.7 per cent of those who had worked as bookkeepers. The least frequently used half of the items had been used freqaently or occasionally by less than 13 per cent of all respondents, and by less than 30 per cent of these who had worked as bookkeepers.

Seven items were among the ten most frequently used items by both groups of Bookkeeping II respondents: 194--adding machine, listing; 54--purchases order and/or invoice; 50--receipts; 52--sales invoice and/or sales order; 48--petty cash vouchers; 58--payroll envelopes or checks; 53--credit or debit memorandum.

Ten items were least commonly used by both groups: 145--franchise tax return form; 188--determined current ratio; 99--entries recording payment of dividends; 98--entries concerning issuance, sale, or purchase of stock;

182--used graphs in interpreting financial reports; 190--calculated rate of return on investment; 101--entries involving goodwill; 100--entries involving bond issues; 144--preparing corporation income tax return; 191--computed distribution of partnership profit or loss.

Many Bookkeeping II students had used numerous items not in the present syllabus with greater frequency than they had used items that are in the syllabus.

CHAPTER III

USES OF BOOKKEEPING IN PERSONAL LIFE

One of the major purposes of this study was to obtain information in answer to the broad question: To what extent and in what ways have former high school bookkeeping students used their bookkeeping skills and knowledge in their post-high school personal life. In the context of this study, personal uses of bookkeeping included uses such as additional education, treasurer of an organization, home use, or jobs which were not considered office or store jobs.

For reporting purposes, this broad question has been divided into the following two subordinate questions:

A. What post-high school education had been completed, and what use had been made of bookkeeping in that post-high school education?

B. With what frequency had former bookkeeping students used certain bookkeeping skills and knowledges in personal life?

Each of those two questions is used as a section heading of this chapter; pertinent data in answer to the questions are presented in tables, and the more significant data from each of the tables are discussed. A summary of the major findings is presented at the end of the chapter.

Section A

WHAT POST-HIGH SCHOOL EDUCATION HAD BEEN COMPLETED, AND WHAT USE HAD BEEN MADE OF BOOKKEEPING IN THAT POST-HIGH SCHOOL EDUCATION?

The following explanations are important to a clear understanding of the data that are tabulated and discussed in this section of the report:

1. The "Bookkeeping I" sub-group of all respondents in this section of the report consists of 980 students who had completed high school Bookkeeping I as their highest level of high school bookkeeping, and who may or may not have completed some post-high school bookkeeping. The "Bookkeeping II" sub-group consists of 881 students who had completed Bookkeeping II as their highest level of high school bookkeeping, and who may or may not have completed some post-high school bookkeeping. These Bookkeeping I and Bookkeeping II groups are different from the "pure" bookkeeping groups that were analyzed in Chapter II; those "pure" groups, by definition, had no post-high school bookkeeping.

2. "On-the-job training," while not commonly viewed as being formal education, was considered to be of interest in this study and was included on the questionnaire as a type of post-high school education. Though not defined as such, on-the-job training was considered to be formally organized training provided by the employer on the job and aimed at the performance of a specific job. As reported and commented on in this section of the report, many respondents may have reported much or all of their on-the-job experience as on-the-job training.

3. A single respondent who had some post-high school education may have had one, or several, of five types of post-high school education: on-the-job training, private business school, two-year college, four-year college, and graduate study. In the tabulations, a single respondent may be counted in more than one category. The possible combinations of these types of education were considered to be too numerous and not of sufficient significance to justify separate tabulations.

4. The questionnaire used in this study was designed to show how much of five types of education had been completed, how much post-high school bookkeeping had been completed, and whether or not knowledge of bookkeeping had been useful in post-high school non-bookkeeping study. The questionnaire was not designed to show how much bookkeeping had been studied in a particular type of education, nor was it designed to show the type of institution in which bookkeeping skills had been useful in non-bookkeeping education. Some reasonable inferences, however, can be drawn concerning such relationships.

5. Only 39 per cent of all respondents had been out of high school for years enough to become normally eligible for graduate study, and only 85 per cent had been out of high school long enough to have completed four years of college. It is quite possible, therefore, that, given time enough, a greater number of respondents would have completed four-year college and graduate study.

Type and Amount of Post-High School Education

Of all 2,064 respondents in this study, 1662 or 80.5 per cent had had some kind of education after high school; 19.5 per cent had no education beyond high school. The data for the Bookkeeping I and Bookkeeping II groups were similar: 78.4 per cent of Bookkeeping I students and 83.3 per cent of Bookkeeping II students had some kind of post-high school education.

On-the-job training was the most common type of post-high school education for all three groups of respondents. Of the All Respondents group, 1386 individuals or 67.2 per cent had had on-the-job training. Of these, 896 respondents or 43.5 per cent of all respondents had on-the-job training as their only kind of post-high school education. Of the Bookkeeping I group, 577 individuals or 63.4 per cent of the group had on-the-job training; 368 respondents or 40.4 per cent had OJT as their only post-high school education. Of the Bookkeeping II group, 623 individuals or 70.7 per cent had on-the-job training; 399 respondents or 38.5 per cent had OJT as their only post-high school education. As has been previously noted, many respondents probably tended to view all experience on the job as on-the-job training.

About 37 per cent of all respondents (765 of 2,064) had had some formal post-high school education in private business schools, two-year colleges, four-year colleges, or graduate schools. Nearly three-quarters of these students also had OJT. Data for the Bookkeeping I and Bookkeeping II groups were comparable.

More detailed information about the types and amounts of post-high school education of the three groups of respondents are shown in Table 192,

Table 192A: TYPE AND AMOUNT OF POST HIGH SCHOOL EDUCATION; ALL RESPONDENTS

Type of Post High School Education	AMOUNT OF POST-HIGH SCHOOL EDUCATION											
	All Respondents (2064)*											
	None		Some		Less Than 6 Months		6 Months to Under 1 Year		1 Year to 2 Years		2 Years and More	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
All Types	402	19.5	1662	80.5	-	-	-	-	-	-	-	-
On-The-Job Training**	678	32.8	1386	67.2	462	22.4	229	11.1	141	6.8	554	26.8
Private Business School	1787	86.6	277	13.4	94	4.6	108	5.2	57	2.8	18	.09
Two-Year College	1779	86.2	285	13.8	37	1.8	56	2.7	64	3.1	128	6.2
Four-Year College (Undergraduate)	1765	85.5	299	14.5	26	1.3	46	2.2	43	2.1	184	8.9
College (Graduate)***	2001	96.9	63	3.1	6	.3	15	.7	14	.7	28	1.4

*Rates per cent in columns below based on number of respondents in this group.

**Amounts of on-the-job training suggest that many respondents may have considered work on the job to be "On-The-Job" Training.

***The number of respondents reporting one or more years of graduate study excels the probable number who would have had time enough since leaving high school to have completed that study.

Table 192B: TYPE AND AMOUNT OF POST HIGH SCHOOL EDUCATION; BOOKKEEPING I RESPONDENTS AND BOOKKEEPING II RESPONDENTS

Type of Post High School Education	AMOUNT OF POST-HIGH SCHOOL EDUCATION																							
	High School Bookkeeping I Respondents (910)*												High School Bookkeeping II Respondents (881)*											
	None		Some		Less Than 6 Mos.		6 Mos. To Under 1 Year		1 Year To Under 2 Years		2 Years And More		None		Some		Less Than 6 Mos.		6 Mos. To Under 1 Year		1 Year To Under 2 Years		2 Years And More	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
All Types	197	21.6	713	78.4	-	-	-	-	-	-	-	-	147	16.7	734	83.3	-	-	-	-	-	-	-	-
On-The-Job Training**	333	36.6	577	63.4	177	19.5	108	11.9	71	7.8	221	24.3	258	29.3	623	70.7	215	24.4	95	10.8	58	6.6	255	28.9
Private Business School	792	87.0	118	13.0	33	3.6	43	4.7	33	3.6	9	1.0	764	86.7	117	13.3	45	5.1	48	5.4	18	2.0	6	.7
Two-Year College	775	85.2	135	14.8	18	2.0	23	2.5	35	3.8	59	6.5	761	86.4	120	13.6	12	1.4	26	3.0	23	2.6	59	6.7
Four-Year College (Undergraduate)	778	85.5	132	14.5	7	.8	17	1.9	7	.8	101	11.1	744	84.4	137	15.6	16	1.8	21	2.4	28	3.2	72	8.2
College (Graduate)***	879	96.6	31	3.4	1	.1	7	.8	9	1.0	14	1.5	852	96.7	29	3.3	6	.7	8	.9	3	.3	12	1.4

*Rates per cent in columns below based on number of respondents in this group.

**Amounts of on-the-job training suggest that many respondents may have considered work on the job to be "On-The-Job" Training.

***The number of respondents reporting one or more years of graduate study exceeds the probable number who would have had time enough since leaving high school to have completed that study.

p. 241. The more significant of those data are the following:

1. On-the-job training was reported by 63 per cent to 70 per cent of all three groups and, for each group, two years or more was the most common amount of experience. It seems unlikely that so much on-the-job training would have been experienced by so many respondents.

2. From 13 per cent to 16 per cent of all three groups had studied at a private business school, two-year college, or four-year college. Six months to a year of study at the private business school was most common; two years or more of study in a two-year college, or in a four-year college, were most common.

3. Graduate study, reported by about 3 per cent of each group, with two or more years as most common, suggests misinterpretation of the questionnaire by the respondents. The earliest high school graduation date for a respondent in this study was probably January or June, 1961. Questionnaires were completed in May-June, 1966. The intervening five years would not normally provide for completion of an undergraduate program and two years of graduate study. Conceivably, however, the number of students completing graduate study might be greater than reported if the same group were to be polled after they had had time to complete their study.

Uses of Bookkeeping in Post-High School Education

Detailed information concerning uses of bookkeeping in post-high school education are presented in Table 193, p. 244. The more significant data of that table are the following:

A. Nearly 47 per cent of all respondents, 48 per cent of Bookkeeping I respondents, and about 47 per cent of Bookkeeping II respondents, had some post-high school education but had not studied bookkeeping at the post-high school level. About 34 per cent of all respondents, 31 per cent of Bookkeeping I respondents, and 36 per cent of Bookkeeping II respondents had post-high school education and had studied some bookkeeping at the post-high school level.

B. As previously stated, the data concerning respondents who had studied post-high school bookkeeping can not be inter-related to show how many studied how much bookkeeping in a particular type of education. Those data do reveal, however, that about 23 to 28 per cent of each of the three respondent groups had studied post-high school bookkeeping and had on-the-job training, and that 7 to 10 per cent of each of the three respondent groups had studied post-high school bookkeeping and had private business school, two-year, or four-year college education. These data then, serve to indicate the maximum number of respondents who may have studied bookkeeping in each of those kinds of post-high school education.

Table 193A: POST-HIGH SCHOOL USES OF BOOKKEEPING IN EDUCATION; ALL RESPONDENTS

	POST-HIGH SCHOOL EDUCATION							
	All Respondents (2064)							
	No Post-High School Education		Some Post-High School Education					
			Total		No Bookkeeping		Bookkeeping	
	No.	%	No.	%	No.	%	No.	%
Number of Respondents	402	19.5	1662	80.5	969	46.9	693	33.6
Type of Post-High School Education:*								
On-The-Job Training	678	32.8	1386	67.2	853	41.3	533	25.8
Private Business School	1787	86.6	277	13.4	119	5.8	158	7.7
Two-Year College	1779	86.2	285	13.8	92	4.5	193	9.4
Four-Year College	1765	85.5	299	14.5	129	6.3	170	8.2
College (Graduate)	2001	96.9	63	3.1	25	1.2	38	1.8
Amount of Post-High School Bookkeeping Study:**								
Less Than 6 Months	-	-	-	-	-	-	201	29.0
6 Months to Under 1 Year	-	-	-	-	-	-	177	25.5
1 Year to Under 2 Years	-	-	-	-	-	-	139	20.1
2 Years or More	-	-	-	-	-	-	176	25.4
Used Bookkeeping in Post-High School Non-Bookkeeping Study:**	-	-	1167	70.2	643	64.5	524	75.6

*Rates per cent based on number of All Respondents, Bookkeeping I Respondents, or Bookkeeping II Respondents. A respondent may have had more than one type of education.

**Rates per cent based on number of respondents in the category as indicated at top of column.

Table 193B: POST-HIGH SCHOOL USES OF BOOKKEEPING IN EDUCATION; BOOKKEEPING I RESPONDENTS AND BOOKKEEPING II RESPONDENTS

	POST-HIGH SCHOOL EDUCATION															
	Bookkeeping I Respondents (910)								Bookkeeping II Respondents (881)							
	No Post-High School Education		Some Post-High School Education						No Post-High School Education		Some Post-High School Education					
			Total		No Bookkeeping		Bookkeeping				Total		No Bookkeeping		Bookkeeping	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Number of Respondents	197	21.6	713	78.4	434	47.7	279	30.7	147	16.7	734	83.3	417	47.4	317	35.9
Type of Post-High School Education:*																
On-The-Job Training	333	36.6	577	63.4	365	40.1	212	23.3	258	29.3	623	70.7	379	43.0	244	27.7
Private Business School	792	87.0	118	13.0	53	5.8	65	7.1	764	86.7	117	13.3	51	5.8	66	7.5
Two-Year College	775	85.2	135	14.8	50	5.5	85	9.3	761	86.4	120	13.6	34	3.9	85	9.6
Four-Year College	778	85.5	132	14.5	71	7.8	61	6.7	744	84.4	137	15.6	48	5.4	89	10.1
College (Graduate)	879	96.6	31	3.4	19	2.1	12	1.3	852	96.7	29	3.3	6	.7	23	2.6
Amount of Post-High School Bookkeeping Study:**																
Less Than 6 Months	-	-	-	-	-	-	84	30.1	-	-	-	-	-	-	89	28.1
6 Months to Under 1 Year	-	-	-	-	-	-	73	26.2	-	-	-	-	-	-	79	24.9
1 Year to Under 2 Years	-	-	-	-	-	-	65	23.3	-	-	-	-	-	-	57	18.0
2 Years or More	-	-	-	-	-	-	57	20.4	-	-	-	-	-	-	92	29.0
Used Bookkeeping in Post-High School Non-Bookkeeping Study:**	-	-	493	69.1	288	66.4	205	73.5	-	-	506	68.9	266	63.8	240	75.7

*Rates per cent based on number of All Respondents, Bookkeeping I Respondents, or Bookkeeping II Respondents. A respondent may have had more than one type of education.

**Rates per cent based on number of respondents in the category as indicated at top of column.

C. In terms of amount of post-high school bookkeeping study, respondents in each of the three major groups (All Respondents, Bookkeeping I Respondents, Bookkeeping II Respondents) were rather evenly distributed. In each of the groups, slightly more than half had studied bookkeeping for less than a year beyond high school; slightly less than half had studied bookkeeping for a year and more.

D. About 70 per cent of students who had some kind of education beyond high school reported that bookkeeping had been useful to them in their non-bookkeeping education. About 64 to 66 per cent of students who had not studied bookkeeping beyond high school reported that their bookkeeping had been useful in their post-high school education. About 74 to 76 per cent of those students who had studied post-high school bookkeeping reported that their knowledge of bookkeeping had been useful in non-bookkeeping post-high school education.

Post-High School Education and Type of High School Attended

Inter-relationships of post-high school education and type of high school in which the student had studied are shown in Table 194, p. 247. The more significant data of that table are as follows:

A. Markedly fewer students from Rural schools (53 per cent) had post-high school on-the-job training than had students from New York, Large City, and Small City--Suburban schools (67 - 73 per cent).

B. Students from Large City schools (20.4 per cent) led in attendance at private business schools, over students from New York (10.8 per cent), Small City--Suburban (12.3 per cent), and Rural (11.6 per cent).

C. Rural school students, with 19.8 per cent attending two-year colleges, were well above the average for all respondents of 13.8 per cent. Small City--Suburban students ranked second with 15.3 per cent attending two-year colleges.

D. New York City students led in four-year college attendance, with 20.4 per cent; this figure was well above the average of 14.5 per cent for all respondents.

E. Large City students led all other groups in having studied post-high school bookkeeping. Nearly 41 per cent of those students had some post-high school study of bookkeeping, against 36.6 per cent of Rural School, 32.8 per cent of Small City--Suburban, and 29.4 per cent of New York City respondents. Groups were rather evenly divided in the amount of time devoted to bookkeeping study beyond high school.

F. New York City students had made less use of bookkeeping in non-bookkeeping education than had other students.

Table 194: POST-HIGH SCHOOL EDUCATION AND TYPE OF HIGH SCHOOLS

Post-High School Education	TYPE OF HIGH SCHOOL									
	All Respondents		New York City Schools		Large City Schools		Small City Suburban Schools		Rural Schools	
umber of Respondents	2064		695		426		771		172	
er Cent of All Respondents (2064)	100%		33.7%		20.6%		37.4%		8.3%	
	No.	%*	No.	%*	No.	%*	No.	%*	No.	%*
ype of Post-High School ducation:**										
On-The-Job Training	1386	67.2	463	66.6	310	72.8	522	67.7	91	52.9
Private Business School	277	13.4	75	10.8	87	20.4	95	12.3	20	11.6
Two-Year College	285	13.8	79	11.4	54	12.7	118	15.3	34	19.8
Four-Year College	299	14.5	142	20.4	49	11.5	91	11.8	17	9.9
Graduate School	63	3.1	22	3.2	10	2.3	25	3.2	6	3.5
ost-High School Bookkeeping Study:										
Some Pot-High School Bookkeeping Study	693	33.6	204	29.4	173	40.6	253	32.8	63	36.6
No Post-High School Bookkeeping Study	1371	66.4	491	70.6	253	59.4	518	67.2	109	63.4
mount of Post-High School Bookkeeping Study:										
Less Than 6 Months	201	9.8	58	8.4	51	12.0	75	9.7	17	9.9
6 Months to Under 1 Year	177	8.6	51	7.3	46	10.8	61	7.9	19	11.0
1 Year to Under 2 Years	139	6.7	37	5.3	34	8.0	57	7.4	11	6.4
2 Years or More	176	8.5	58	8.4	42	9.8	60	7.8	16	9.3
on-Bookkeeping Educational Use of ookkeeping:										
Used Bookkeeping Knowledge and/or Skills in Non-Book. Education	1167	56.5	359	51.7	264	62.0	441	57.2	103	59.9

*All rates per cent in the column below are based on the number of respondents included at the head of the vertical column.

**A respondent may have had more than one type of Post-High School Education.

Post-High School Education and Sex of Respondents

Some data concerning the inter-relationships of post-high school education and the sex of respondents, for the All Respondents group, are presented in Table 195, p. 249.

As shown in that table, the rates per cent of males and females who had had on-the-job training and private business school education were comparable. The rates per cent for males who had studied at the two-year college, four-year college, and graduate levels were about double the rates per cent for females. The rate per cent for males in post-high school bookkeeping study was also approximately double the rate for females. It can not be concluded positively that proportionally more males than females study bookkeeping at the two-year and four-year college levels, but such an inference might be reasonable.

Section B

WITH WHAT FREQUENCY HAD FORMER BOOKKEEPING STUDENTS USED CERTAIN BOOKKEEPING SKILLS AND KNOWLEDGES IN PERSONAL LIFE?

One of the major goals of this study was to determine the frequency with which former bookkeeping students had used certain bookkeeping skills and knowledges in post-high school business activities. On three pages of a four-page questionnaire, respondents were asked to indicate the frequency of their personal use of 178 specific items by checking columns to indicate "frequently," "occasionally," "never," or "no answer." The limits of those terms were subject to interpretation by the individual respondent.

Data obtained from responses to that portion of the questionnaire are presented in Tables 196 through 374 of this report. Each table presents

TABLE 195: POST-HIGH SCHOOL EDUCATION AND SEX OF STUDENT: ALL RESPONDENTS

	MALE (451)		FEMALE (1613)	
Type of Post-High School Education	No.	70*	No.	70*
On-the-Job Training	286	63.4	1104	68.4
Private Business School	61	13.5	216	13.4
Two-Year College	121	26.8	164	10.1
Four-Year College	140	31.0	159	9.9
College Graduate	27	6.0	35	2.1
Amount of Post-High School Bookkeeping Study:				
Some	248	55.0	448	27.8
None	203	45.1	1165	72.2

*Rates per cent based on number of respondents indicated at head of column.

response data to a single questionnaire item for the major groups of "pure" Bookkeeping I students, "pure" Bookkeeping II students, and all respondents. Complete sub-group tabulations are also presented for four classes of schools: New York City, Large City, Small City-Suburban, and Rural.

To simplify presentation of the data, the number of respondents in each of the main groups and sub-groups is indicated in each table; otherwise, data are reported as rates per cent of the base group. This method of reporting was deemed to be sufficiently accurate and informative for the purposes of this report. It should be noted that the number of respondents in several of the sub-groups is small and that undue importance, therefore, should not be attached to small differences in rates per cent.

Within each table the "frequently" and "occasionally" responses are reported separately; they are also summed and reported as "frequently" and "occasionally combined." The combined figure is probably more significant than either component figure in that it represents a relatively sharp distinction from the "never" response, whereas the distinction between "frequently" and "occasionally" may not be so sharp.

In preparing this report, it was assumed that the syllabus revision committee would study and discuss these tables at great length; detailed analysis or summary of these data, therefore, was not undertaken. A partial summary of certain of these data is presented, however, at the end of this section in six tables (Tables 374 through 376) which show the rank of the items when arranged in descending order according to the rate per cent of respondents who had used the item frequently or occasionally, combined. The frequency with which these items had been used in personal life and in business life is also compared graphically in Figure 1, pp. 432 through 450.

Table 196 :

Frequency of Personal Use of Item 35 :

Money Orders*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	24.7	53.9	78.6	14.3	7.1	564	27.8	51.2	79.0	14.0	6.9	2064	26.0	53.2	79.2	13.9	6.
2. School Type																		
a. New York City	111	27.0	52.3	79.3	9.0	11.7	242	25.6	55.4	81.0	13.2	5.8	695	26.5	54.2	80.7	11.5	7.
b. Large City	122	28.7	53.3	82.0	9.0	9.0	105	31.4	49.5	81.0	11.4	7.6	426	29.6	52.6	82.2	11.3	6.
c. Small City Suburban	323	23.2	53.6	76.8	17.0	6.2	185	26.5	48.6	75.1	15.6	9.2	771	23.9	52.0	75.9	16.6	7.
d. Rural	75	21.3	58.7	80.0	18.7	1.3	32	40.6	40.6	81.3	18.8	0.0	172	24.4	56.4	80.8	18.0	1.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 197 :

Frequency of Personal Use of Item 36 :

Voucher checks*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.7	7.9	10.6	75.0	14.4	564	2.8	7.8	10.6	75.4	14.0	2064	4.1	9.9	14.0	71.6	14.
2. School Type																		
a. New York City	111	0.9	4.5	5.4	75.7	18.9	242	3.3	6.2	9.5	73.9	16.5	695	4.5	7.9	12.4	70.2	17.
b. Large City	122	2.5	5.7	8.2	73.0	18.9	105	1.0	9.5	10.5	76.2	13.3	426	3.3	9.9	13.1	71.1	15.
c. Small City Suburban	323	2.8	10.2	13.0	74.9	12.1	185	3.2	7.6	10.8	75.6	13.5	771	3.9	11.3	15.2	72.0	12.
d. Rural	75	5.3	6.7	12.0	77.3	10.7	32	3.1	15.6	18.8	81.3	0.0	172	5.2	11.6	16.9	76.2	7.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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ank cashiers'
checks and/or
certified checks*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	6.8	29.8	36.6	51.2	12.2	564	4.8	33.2	37.9	50.4	11.7	2064	5.6	34.8	40.4	48.2	11.
School Type																		
a. New York City	111	1.8	36.0	37.8	45.9	16.2	242	5.8	32.6	38.4	50.0	11.6	695	5.3	35.7	41.0	45.9	13.
b. Large City	122	8.2	20.5	28.7	56.6	14.8	105	2.9	30.5	33.3	51.4	15.2	426	4.9	30.3	35.2	52.8	12.
c. Small City Suburban	323	8.0	31.0	39.0	50.5	10.5	185	5.4	33.5	38.9	49.7	11.4	771	6.4	35.5	41.9	47.2	10.
d. Rural	75	6.7	30.7	37.3	53.3	9.3	32	0.0	43.8	43.8	53.1	3.1	172	4.7	39.5	44.2	50.0	5.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 199 : Frequency of Personal Use of Item 38 : Bank, time, or sight drafts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	8.1	9.0	75.8	15.2	564	0.7	7.8	8.5	77.5	14.0	2064	1.3	9.8	11.0	74.6	14.
2. School Type																		
a. New York City	111	0.0	4.5	4.5	73.9	21.6	242	0.4	5.4	5.8	79.3	14.9	695	0.9	7.6	8.5	75.3	16.
b. Large City	122	0.8	9.8	10.7	73.0	16.4	105	1.9	11.4	13.3	72.4	14.3	426	1.9	12.2	14.1	72.1	13.
c. Small City Suburban	323	1.2	8.7	9.9	76.8	13.3	185	0.5	8.6	9.2	76.2	14.6	771	1.4	10.5	11.9	73.5	14.
d. Rural	75	1.3	8.0	9.3	78.7	12.0	32	0.0	9.4	9.4	87.5	3.1	172	0.6	9.3	9.9	82.6	7.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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ravelers' checks*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.8	31.7	35.5	55.0	9.5	564	5.3	34.8	40.1	50.5	9.4	2064	5.4	34.6	40.0	50.2	9.8
2. School Type																		
a. New York City	111	5.4	43.2	48.6	37.8	13.5	242	6.2	34.7	40.9	49.6	9.5	695	6.8	38.1	44.9	43.9	11.2
b. Large City	122	2.5	27.9	30.3	58.2	11.5	105	3.8	27.6	31.4	58.1	10.5	426	4.5	31.5	36.0	53.5	10.
c. Small City Suburban	323	4.0	29.1	33.1	58.5	8.4	185	5.9	37.3	43.2	46.4	10.2	771	4.9	31.6	36.6	53.8	9.9
d. Rural	75	2.7	32.0	34.7	60.0	5.3	32	0.0	43.8	43.8	56.3	0.0	172	4.1	41.9	45.9	51.2	2.9

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 201 : Frequency of Personal Use of Item 40 : Notes(receivable or payable*)	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	12.0	13.0	74.3	12.7	564	2.1	7.1	9.2	78.5	12.2	2064	2.5	12.0	14.5	72.8	12.7
2. School Type																		
a. New York City	111	1.8	4.5	6.3	77.5	16.2	242	0.8	2.5	3.3	83.5	13.2	695	2.6	5.6	8.2	76.8	15.0
b. Large City	122	0.8	9.8	10.7	74.6	14.8	105	2.9	12.4	15.2	70.5	14.3	426	2.8	13.8	16.7	70.0	13.4
c. Small City Suburban	323	0.6	13.9	14.6	73.7	11.8	185	3.2	9.2	12.4	75.6	11.9	771	1.9	15.2	17.1	70.8	12.1
d. Rural	75	1.3	18.7	20.0	72.0	8.0	32	3.1	12.5	15.6	84.4	0.0	172	3.5	19.2	22.7	72.7	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 202:

Frequency of Personal Use of Item 41: Trade Acceptance*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	2.2	2.4	74.5	23.1	564	0.2	1.2	1.4	80.1	18.4	2064	0.3	2.8	3.1	76.5	20.3
2. School Type																		
a. New York City	111	0.0	1.8	1.8	64.0	34.2	242	0.0	0.4	0.4	83.1	16.5	695	0.3	2.6	2.9	77.1	20.0
b. Large City	122	0.0	1.6	1.6	74.6	23.8	105	0.0	3.8	3.8	73.3	22.9	426	0.2	3.5	3.8	74.6	21.6
c. Small City Suburban	323	0.3	2.2	2.5	78.0	19.5	185	0.5	1.1	1.6	77.8	20.5	771	0.4	2.2	2.6	76.1	21.3
d. Rural	75	0.0	4.0	4.0	74.7	21.3	32	0.0	0.0	0.0	93.8	6.3	172	0.6	4.7	5.2	80.2	14.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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		Bookkeeping I Students						Bookkeeping II Students						All Respondents					
		Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
		No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
.	Total Group	631	0.3	4.4	4.8	77.5	17.7	564	0.0	3.5	3.5	82.4	14.0	2064	0.4	6.6	7.1	77.6	15.
.	School Type																		
	a. New York City	111	0.0	2.7	2.7	75.7	21.6	242	0.0	3.7	3.7	83.1	13.2	695	0.3	6.3	6.6	78.6	14.
	b. Large City	122	0.0	2.5	2.5	77.0	20.5	105	0.0	3.8	3.8	77.0	19.0	426	0.5	7.0	7.5	74.9	17.
	c. Small City Suburban	323	0.3	5.6	5.9	78.0	16.1	185	0.0	3.2	3.2	82.7	14.0	771	0.1	6.5	6.6	77.7	15.
	d. Rural	75	1.3	5.3	6.7	78.7	14.7	32	0.0	3.1	3.1	93.8	3.1	172	2.3	7.6	9.9	80.2	9.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 204 : requency of Per- onal Use of tem 43 : top Payment Form or Checks issued*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.8	12.4	13.2	75.4	11.4	564	0.4	10.3	10.6	77.8	11.5	2064	0.7	14.0	14.7	73.7	11.6
. School Type																		
a. New York City	111	0.9	9.0	9.9	73.0	17.1	242	0.0	9.9	9.9	78.1	12.0	695	0.7	11.8	12.5	74.5	12.9
b. Large City	122	0.8	9.8	10.7	76.2	13.1	105	1.0	7.6	8.6	77.1	14.3	426	0.7	14.1	14.8	72.5	12.7
c. Small City Suburban	323	0.6	14.6	15.2	74.0	10.5	185	0.5	13.0	13.5	75.1	11.3	771	0.5	15.8	16.3	72.0	11.7
d. Rural	75	1.3	12.0	13.3	82.7	4.0	32	0.0	6.3	6.3	93.8	0.0	172	1.2	14.5	15.7	80.8	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 205 : requency of Per- onal Use of tem 44 : Bank loan application form*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	1.6	35.5	37.1	52.6	10.3	564	1.6	31.6	33.2	56.2	10.6	2064	2.0	33.6	35.6	53.7	10.7
School Type																		
a. New York City	111	0.0	22.5	22.5	61.3	16.2	242	1.2	21.2	22.3	66.9	10.7	695	1.2	21.6	22.7	64.6	12.7
b. Large City	122	4.1	27.0	31.1	56.6	12.3	105	3.8	32.4	36.2	52.4	11.4	426	3.8	33.1	36.9	52.3	10.8
c. Small City Suburban	323	0.3	39.6	39.9	50.8	9.3	185	0.5	41.6	42.2	46.0	11.9	771	1.4	41.6	43.1	46.3	10.6
d. Rural	75	5.3	50.7	56.0	41.3	2.7	32	3.1	50.7	53.1	46.9	0.0	172	3.5	47.7	51.2	45.9	2.9

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 206 : Frequency of Personal Use of Item 45 : Cash register slips*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	9.4	13.6	23.0	63.1	13.9	564	10.5	13.8	24.3	62.1	13.7	2064	10.3	15.6	26.0	60.2	13.9
2. School Type																		
a. New York City	111	10.8	10.8	21.6	59.5	18.9	242	7.4	11.2	18.6	67.8	13.6	695	8.9	13.1	22.0	62.2	15.8
b. Large City	122	11.5	7.4	18.9	68.0	13.1	105	16.2	15.2	31.4	54.3	14.3	426	12.9	16.9	29.8	57.3	12.9
c. Small City Suburban	323	8.4	16.7	25.1	61.6	13.3	185	10.3	15.1	25.4	59.4	15.1	771	9.7	17.1	26.8	59.1	14.0
d. Rural	75	8.0	14.7	22.7	66.7	10.7	32	15.6	21.9	37.5	59.4	3.1	172	12.2	16.3	28.5	64.0	7.6

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 207:

Frequency of Personal Use of Item 46 : Daily Cash Report*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.6	5.9	9.5	76.9	13.6	564	1.8	6.2	8.0	78.4	13.7	2064	3.2	8.5	11.8	74.9	13.
2. School Type																		
a. New York City	111	0.9	6.3	7.2	71.2	21.6	242	1.2	4.5	5.8	79.3	14.9	695	2.2	8.1	10.2	73.7	16.
b. Large City	122	4.1	3.3	7.4	77.9	14.8	105	0.0	8.6	8.6	77.1	14.3	426	4.0	9.6	13.6	73.0	13.
c. Small City Suburban	323	4.0	5.9	9.9	78.3	11.8	185	3.2	5.9	9.2	76.7	14.0	771	3.4	7.7	11.0	76.3	12.
d. Rural	75	5.3	9.3	14.7	77.3	8.0	32	3.1	12.5	15.6	84.4	4.0	172	5.2	11.6	16.9	77.9	5.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 208 :

requency of Per-
onal Use of
tem 47 :
heckbook*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	46.0	13.9	59.9	31.2	8.9	564	44.7	17.0	61.7	30.1	8.2	2064	48.4	15.7	64.1	27.5	8.3
2. School Type																		
a. New York City	111	29.7	16.2	45.9	41.4	12.6	242	34.3	19.0	53.3	37.6	9.1	695	38.4	17.7	56.1	34.2	9.6
b. Large City	122	43.4	13.9	57.4	32.0	10.7	105	45.7	19.1	64.8	25.7	9.5	426	49.1	15.3	64.3	27.0	8.7
c. Small City Suburban	323	50.2	12.7	62.8	29.7	7.4	185	55.1	14.0	69.2	23.2	7.5	771	54.1	13.9	68.0	24.0	8.0
d. Rural	75	56.0	16.0	72.0	21.3	6.7	32	59.4	12.5	71.9	28.1	0.0	172	62.2	16.9	79.1	17.4	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 209 :

Frequency of Personal Use of Item 48 : Petty cash vouchers*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.4	3.2	5.5	82.7	11.7	564	1.6	4.1	5.7	81.6	12.8	2064	2.6	5.8	8.4	78.8	12.8
2. School Type																		
a. New York City	111	1.8	1.8	3.6	78.4	18.0	242	1.7	2.9	4.5	81.8	13.6	695	2.2	5.3	7.5	76.8	15.7
b. Large City	122	4.9	4.1	9.0	77.9	13.1	105	1.9	6.7	8.6	77.1	14.3	426	4.0	6.6	10.6	76.1	13.4
c. Small City Suburban	323	1.5	2.5	4.0	85.4	10.5	185	1.1	4.9	5.9	81.0	13.0	771	2.1	5.7	7.8	80.3	11.9
d. Rural	75	2.7	6.7	9.3	85.3	5.3	32	3.1	0.0	3.1	96.9	0.0	172	2.9	6.4	9.3	86.6	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 210 : Frequency of Personal Use of Item 49 : Cash refund slip*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.7	27.6	30.3	57.7	12.0	564	3.0	27.7	30.7	58.5	10.8	2064	3.5	28.2	31.8	57.0	11.
2. School Type																		
a. New York City	111	1.8	25.2	27.0	55.0	18.0	242	2.1	27.3	29.3	59.1	11.6	695	3.3	26.6	29.9	57.1	12.
b. Large City	122	0.8	29.5	30.3	57.4	12.3	105	3.8	31.4	35.2	53.3	11.4	426	2.8	31.7	34.5	54.2	11.
c. Small City Suburban	323	3.4	29.4	32.8	57.0	10.2	185	4.3	25.4	29.7	58.9	11.3	771	3.6	28.8	32.4	56.8	10.
d. Rural	75	4.0	20.0	24.0	65.3	10.7	32	0.0	31.3	31.3	68.8	0.0	172	5.8	23.8	29.7	64.0	6.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 211 :

Frequency of Personal Use of Item 50 :

Receipts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	25.5	26.0	51.5	35.8	12.7	564	24.6	24.6	49.3	37.6	13.1	2064	26.5	26.8	53.2	34.1	12.6
2. School Type																		
a. New York City	111	10.8	26.1	36.9	41.4	21.6	242	15.3	27.3	42.6	42.6	14.9	695	19.1	25.2	44.3	39.3	16.4
b. Large City	122	19.7	27.9	47.5	36.9	15.6	105	30.5	30.5	61.0	26.7	12.4	426	29.6	29.8	59.4	28.4	12.2
c. Small City Suburban	323	32.8	23.2	56.0	34.1	9.9	185	31.4	18.9	50.3	36.2	13.5	771	30.7	25.7	56.4	32.4	11.2
d. Rural	75	25.3	34.7	60.0	33.3	6.7	32	37.5	18.8	56.3	43.8	0.0	172	29.1	30.8	59.9	34.9	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 212 :

requency of Per-
onal Use of
tem 51 :

ales slips (charge
or cash)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	24.7	24.1	48.8	38.5	12.7	564	30.0	23.0	53.0	36.0	11.0	2064	28.7	25.9	54.6	33.8	11.7
School Type																		
a. New York City	111	23.4	18.0	41.4	42.3	16.2	242	28.9	23.5	52.5	37.6	8.7	695	28.3	25.3	53.7	34.0	12.1
b. Large City	122	22.1	29.5	51.6	34.4	13.9	105	28.8	27.6	56.2	29.5	14.3	426	31.0	27.0	58.0	28.6	13.1
c. Small City Suburban	323	27.9	22.9	50.8	38.4	10.8	185	30.8	20.0	50.8	36.7	12.4	771	28.7	25.6	54.2	34.8	11.0
d. Rural	75	17.3	29.3	46.7	40.0	13.3	32	37.5	21.9	59.4	40.6	0.0	172	24.4	26.7	51.2	41.3	7.6

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is exoressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 213 : Frequency of Personal Use of Item 52 : Sales invoice and/ or sales order*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	5.4	18.7	24.1	63.2	12.7	564	3.5	17.0	20.6	66.5	12.9	2064	6.2	20.5	26.6	60.6	12.
2. School Type																		
a. New York City	111	1.8	16.2	18.0	63.1	18.9	242	4.1	14.0	18.2	66.9	14.9	695	6.5	17.7	24.3	60.7	15.
b. Large City	122	8.2	23.0	31.1	54.9	13.9	105	6.7	17.1	23.8	62.9	13.3	426	7.7	23.5	31.2	55.9	12.
c. Small City Suburban	323	6.2	18.6	24.8	63.8	11.5	185	1.6	20.0	21.6	65.9	12.4	771	4.8	21.1	25.9	61.6	12.
d. Rural	75	2.7	16.0	18.7	74.7	6.7	32	0.0	21.9	21.9	78.1	0.0	172	7.0	21.5	28.5	66.9	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 214 :

requency of Per-
onal Use of
tem 53 :

redit (or debit)
memorandum*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	2.7	7.8	10.5	75.4	14.1	564	1.4	12.4	13.8	72.7	13.5	2064	2.7	13.6	16.3	69.6	14.1
School Type																		
a. New York City	111	2.7	3.6	6.3	73.9	19.8	242	1.7	9.9	11.6	74.8	13.6	695	2.9	12.9	15.8	69.1	15.1
b. Large City	122	2.5	6.6	9.0	72.1	18.9	105	3.8	17.1	21.0	64.8	14.3	426	3.5	15.7	19.2	64.6	16.2
c. Small City Suburban	323	2.5	8.4	10.8	76.8	12.4	185	0.0	13.0	13.0	73.0	14.0	771	2.1	12.6	14.7	71.6	13.7
d. Rural	75	4.0	13.3	17.3	77.3	5.3	32	0.0	12.5	12.5	81.2	6.3	172	2.9	15.7	18.6	75.6	5.8

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 215 : requency of Per- onal Use of tem 54 : urchases order and/or invoice*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	2.2	13.2	15.4	70.8	13.8	564	2.3	13.1	15.4	71.6	12.9	2064	3.7	17.0	20.7	66.0	13.2
School Type																		
a. New York City	111	0.9	9.0	9.9	71.2	18.9	242	2.9	10.3	13.2	72.3	14.5	695	3.9	16.3	20.1	65.0	14.8
b. Large City	122	2.5	12.3	14.8	69.7	15.6	105	2.9	15.2	18.1	69.5	12.4	426	4.9	18.3	23.2	63.1	13.6
c. Small City Suburban	323	2.8	14.2	17.0	70.0	13.0	185	1.1	16.2	17.3	69.7	13.0	771	3.0	16.7	19.7	67.2	13.1
d. Rural	75	1.3	16.0	17.3	76.0	6.7	32	3.1	9.4	12.5	84.4	3.1	172	3.5	18.0	21.5	72.1	6.4

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 216 : Frequency of Personal Use of Item 55 : Statement of account*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	9.4	17.3	26.6	58.3	15.1	564	11.2	17.4	28.5	58.5	12.9	2064	11.5	21.0	32.5	53.4	14.1
2. School Type																		
a. New York City	111	7.2	10.8	18.0	62.2	19.8	242	12.0	11.2	23.1	63.2	13.6	695	11.9	16.5	28.5	56.3	15.3
b. Large City	122	10.7	17.2	27.9	54.1	18.0	105	8.6	23.8	32.4	54.3	13.3	426	10.8	23.9	34.7	49.5	15.7
c. Small City Suburban	323	10.2	17.3	27.6	58.5	13.9	185	11.4	21.1	32.4	54.0	13.5	771	11.9	22.3	34.2	52.1	13.6
d. Rural	75	6.7	26.7	33.3	58.7	8.0	32	12.5	21.9	34.4	62.5	3.1	172	9.9	25.6	35.5	57.0	7.6

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 217 :

Frequency of Personal Use of Item 56 :

Requisition form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.1	4.9	7.0	77.0	16.0	564	1.1	3.5	4.6	80.5	14.9	2064	1.8	5.9	7.8	76.6	15.6
2. School Type																		
a. New York City	111	1.8	2.7	4.5	75.7	19.8	242	0.4	3.3	3.7	79.3	16.9	695	1.6	4.9	6.5	76.0	17.6
b. Large City	122	0.8	6.6	7.4	74.6	18.0	105	1.9	4.8	6.7	80.0	13.3	426	1.6	7.5	9.2	75.4	15.5
c. Small City Suburban	323	2.8	5.6	8.4	77.1	14.6	185	1.6	3.7	5.4	79.4	15.1	771	2.2	6.2	8.4	76.1	15.4
d. Rural	75	1.3	2.7	4.0	82.7	13.3	32	0.0	0.0	0.0	96.6	3.1	172	1.7	4.7	6.4	84.9	8.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 218 :

Frequency of Personal Use of Item 57 :

Federal depository receipts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.3	4.9	6.2	77.7	16.2	564	2.5	3.9	6.4	77.8	15.8	2064	2.1	4.8	6.9	76.3	16.8
2. School Type																		
a. New York City	111	0.9	4.5	5.4	70.3	24.3	242	1.7	4.1	5.8	77.7	16.5	695	2.2	4.2	6.3	75.0	18.7
b. Large City	122	0.8	3.3	4.1	78.7	17.2	105	1.0	2.9	3.8	77.1	19.0	426	1.2	4.7	5.9	75.8	18.3
c. Small City Suburban	323	1.9	5.6	7.4	78.3	14.2	185	3.7	4.3	8.1	76.2	15.6	771	2.5	5.2	7.7	75.9	16.5
d. Rural	75	0.0	5.3	5.3	84.0	10.7	32	6.3	3.1	9.4	90.6	0.0	172	2.3	6.4	8.7	84.9	6.4

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 219 : Frequency of Personal Use of Item 58 : Payroll envelopes or checks*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	14.9	8.4	23.3	64.0	12.7	564	14.0	10.5	24.5	62.8	12.8	2064	15.1	11.4	26.5	60.3	13.3
2. School Type																		
a. New York City	111	14.4	9.0	23.4	57.7	18.9	242	12.4	12.0	24.4	62.8	12.8	695	13.4	12.7	26.0	59.1	14.8
b. Large City	122	13.1	9.0	22.1	63.9	13.9	105	21.0	11.4	32.4	53.3	14.3	426	16.9	12.2	29.1	56.1	14.8
c. Small City Suburban	323	17.0	7.7	24.8	64.4	10.8	185	12.4	9.2	21.6	64.3	14.0	771	16.2	10.4	26.6	60.7	12.7
d. Rural	75	9.3	9.3	18.7	72.0	9.3	32	12.5	3.1	15.6	84.4	0.0	172	12.2	8.7	20.9	73.3	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 220 : requency of Per- onal Use of tem 59 : ndividual employee time cards*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	5.7	8.6	14.3	72.7	13.0	564	6.0	4.3	10.3	77.5	12.2	2064	6.7	7.3	14.0	72.7	13.3
. School Type																		
a. New York City	111	3.6	6.3	9.9	71.2	18.9	242	5.8	3.7	9.5	78.1	12.4	695	4.9	5.2	10.1	74.8	15.1
b. Large City	122	4.1	8.2	12.3	73.8	13.9	105	3.8	7.6	11.4	75.2	13.3	426	7.0	8.0	15.0	70.4	14.6
c. Small City Suburban	323	5.9	9.0	14.9	72.8	12.4	185	7.0	3.8	10.8	76.2	13.0	771	7.0	8.6	15.6	71.3	13.1
d. Rural	75	10.7	10.7	21.3	73.3	5.3	32	9.4	0.0	9.4	87.5	3.1	172	11.6	8.1	19.8	76.2	4.1

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 221 :	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
requency of Per- onal Use of tem 60 : ndividual employee arnings record*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	4.0	9.7	13.6	73.5	12.8	564	4.8	9.2	14.0	73.0	12.9	2064	5.0	10.7	15.7	71.1	13.1
School Type																		
a. New York City	111	4.5	5.4	9.9	70.3	19.8	242	6.2	5.8	12.0	77.4	13.6	695	5.3	8.8	14.1	71.1	14.8
b. Large City	122	1.6	8.2	9.8	75.4	14.8	105	4.8	13.3	18.1	66.7	15.2	426	5.4	12.0	17.4	67.6	15.0
c. Small City Suburban	323	5.3	12.1	17.3	71.2	11.5	185	3.8	9.7	13.5	74.5	11.9	771	5.1	11.3	16.3	71.5	12.2
d. Rural	75	1.3	8.0	9.3	85.3	5.3	32	0.0	18.8	18.8	75.0	6.3	172	2.9	12.8	15.7	78.5	5.8

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 222 :

requency of Per-
onal Use of
tem 61 :

ayroll change
sheet and/or
requisition form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	5.4	6.3	79.2	14.4	564	1.1	3.7	4.8	81.7	13.5	2064	1.3	5.7	6.9	78.1	14.9
2. School Type																		
a. New York City	111	1.8	1.8	3.6	73.9	22.5	242	0.4	4.5	5.0	81.4	13.6	695	1.0	5.6	6.6	76.5	16.8
b. Large City	122	1.6	4.9	6.6	76.2	17.2	105	1.9	3.8	5.7	80.0	14.3	426	1.9	6.3	8.2	75.6	16.2
c. Small City Suburban	323	0.6	5.9	6.5	80.8	12.7	185	1.6	1.0	2.7	83.7	13.5	771	1.2	4.5	5.7	80.0	14.3
d. Rural	75	0.0	9.3	9.3	85.3	5.3	32	0.0	12.5	12.5	78.1	9.4	172	1.2	9.3	10.5	82.6	7.0

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 223 : Frequency of Personal Use of Item 62 : Application form for social security number*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.7	43.4	45.2	39.3	15.5	564	1.2	42.0	43.3	41.7	15.1	2064	2.4	42.4	44.8	40.6	14.
2. School Type																		
a. New York City	111	3.6	36.0	39.6	41.4	18.9	242	1.2	40.9	42.1	44.2	13.6	695	2.4	39.4	41.9	44.2	14.
b. Large City	122	1.6	36.1	37.7	43.4	18.9	105	2.9	39.0	41.9	40.0	18.1	426	3.8	38.7	42.5	39.9	17.
c. Small City Suburban	323	1.2	47.4	48.6	36.5	14.9	185	0.5	43.2	43.8	38.9	17.3	771	1.8	45.5	47.3	37.2	15.
d. Rural	75	1.3	49.3	50.7	41.3	8.0	32	0.0	53.1	53.1	48.8	3.1	172	1.2	50.0	51.2	43.0	5.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 224 : Frequency of Personal Use of Item 63 : Withholding statement - Form W-2*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	10.1	49.9	60.0	28.4	11.6	564	8.8	52.8	60.8	28.0	11.2	2064	10.7	51.6	62.3	26.4	11.3
2. School Type																		
a. New York City	111	13.5	38.7	52.3	29.7	18.0	242	7.9	50.5	58.3	30.6	11.1	695	10.2	47.6	57.8	29.4	12.8
b. Large City	122	12.3	45.1	57.4	29.5	13.1	105	13.3	47.6	61.0	27.6	11.4	426	13.6	51.2	64.8	23.0	12.2
c. Small City Suburban	323	9.6	52.0	61.6	28.2	10.0	185	5.9	57.8	63.8	23.2	13.0	771	10.5	52.9	63.4	25.4	11.2
d. Rural	75	4.0	65.3	69.3	25.3	5.3	32	3.1	59.4	62.5	37.5	0.0	172	6.4	62.2	68.6	27.3	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 225 : Frequency of Personal Use of Item 64 : Federal or state income tax forms*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	13.9	51.2	65.1	23.8	11.1	564	14.4	52.7	67.2	22.3	10.6	2064	16.2	52.1	68.3	21.2	10.
2. School Type																		
a. New York City	111	11.7	42.3	54.1	28.8	17.1	242	13.6	48.3	62.0	25.2	12.8	695	14.5	47.3	61.9	25.5	12.
b. Large City	122	17.2	49.2	66.4	19.7	13.9	105	21.0	50.5	71.4	17.1	11.4	426	20.2	53.1	73.2	15.0	11.
c. Small City Suburban	323	13.6	53.3	66.9	23.5	9.6	185	11.3	57.8	69.2	22.1	8.6	771	15.3	55.1	70.4	20.2	9.
d. Rural	75	13.3	58.7	72.0	24.0	4.0	32	15.6	62.5	78.1	18.0	3.1	172	16.9	55.8	72.7	23.3	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 226 :

Frequency of Personal Use of Item 65 :

Reconciliation of income tax withheld from wages--Form W-3*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.3	13.0	16.3	64.5	19.2	564	3.0	14.9	17.9	63.3	18.8	2064	3.6	16.3	19.9	61.5	18.
2. School Type																		
a. New York City	111	2.7	8.1	10.8	61.3	27.9	242	2.1	10.3	12.4	65.7	21.9	695	3.2	12.2	15.4	62.3	22.
b. Large City	122	4.9	9.8	14.8	63.1	22.1	105	5.7	14.3	20.0	59.0	21.0	426	4.7	17.1	21.8	59.2	19.
c. Small City Suburban	323	3.4	14.9	18.3	64.4	17.3	185	2.7	20.0	22.7	60.5	16.7	771	3.6	18.2	21.8	60.7	17.
d. Rural	75	1.3	17.3	18.7	72.0	9.3	32	3.1	21.9	25.0	75.0	0.0	172	2.3	22.1	24.4	68.0	7.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 227 : Frequency of Personal Use of Item 66 : Employer's quarterly federal tax return form*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	5.2	5.7	78.0	16.3	564	1.2	4.4	5.7	78.4	16.0	2064	1.3	6.6	7.9	76.4	15.7
2. School Type																		
a. New York City	111	0.0	2.7	2.7	73.9	23.4	242	0.8	2.9	3.7	78.1	18.2	695	1.4	5.2	6.6	76.3	17.1
b. Large City	122	1.6	5.7	7.4	74.6	18.0	105	2.9	6.7	9.5	72.4	18.1	426	1.9	8.0	9.9	72.5	17.6
c. Small City Suburban	323	0.3	5.3	5.6	78.9	15.5	185	1.0	5.4	6.5	79.4	14.0	771	1.2	6.2	7.4	76.8	15.8
d. Rural	75	0.0	8.0	8.0	85.3	6.7	32	0.0	3.1	3.1	93.8	3.1	172	0.0	10.5	10.5	84.3	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 228 : Frequency of Personal Use of Item 67 : Inventory sheets*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	4.4	5.4	81.1	13.5	564	0.9	3.0	3.9	82.4	13.7	2064	1.5	5.4	6.8	79.2	14.
2. School Type																		
a. New York City	111	0.0	4.5	4.5	76.7	18.9	242	1.2	2.5	3.7	80.6	15.7	695	1.2	4.9	6.0	78.0	16.
b. Large City	122	1.6	5.7	7.4	76.2	16.4	105	1.9	2.9	4.8	81.9	13.3	426	1.9	7.0	8.9	75.4	15.
c. Small City Suburban	323	0.6	4.3	5.0	82.4	12.7	185	0.0	3.7	3.7	83.2	13.0	771	1.3	4.9	6.2	80.4	13.
d. Rural	75	2.7	2.7	5.3	90.7	4.0	32	0.0	3.1	3.1	93.8	3.1	172	2.3	5.2	7.6	88.4	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 229 : Frequency of Personal Use of Item 68 : Stock card for perpetual inventory record*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	2.1	2.2	82.9	14.9	564	0.5	1.1	1.6	83.9	14.5	2064	0.8	3.0	3.7	81.0	15.
2. School Type																		
a. New York City	111	0.0	3.6	3.6	75.7	20.7	242	0.8	1.2	2.1	82.2	15.7	695	1.3	3.5	4.7	78.7	16.
b. Large City	122	0.0	3.3	3.3	81.1	15.6	105	1.0	1.9	2.9	83.8	13.3	426	0.7	3.3	4.0	80.0	16.
c. Small City Suburban	323	0.3	1.5	1.9	83.9	14.2	185	0.0	0.5	0.5	85.4	14.0	771	0.5	2.3	2.9	81.7	15.
d. Rural	75	0.0	0.0	0.0	92.0	8.0	32	0.0	0.0	0.0	87.5	12.5	172	0.0	2.9	2.9	89.5	7.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 230 :

Frequency of Personal Use of Item 69 :

Blank forms for financial statements*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	7.0	7.8	78.3	13.9	564	1.8	3.0	4.8	82.1	13.1	2064	2.3	8.2	10.5	75.3	14.2
2. School Type																		
a. New York City	111	0.9	4.5	5.4	73.9	20.7	242	1.2	3.3	4.5	81.4	14.0	695	1.9	6.3	8.2	75.8	16.0
b. Large City	122	0.8	4.1	4.9	79.5	15.6	105	2.9	2.9	5.7	80.9	13.3	426	2.3	9.2	11.5	73.5	15.0
c. Small City Suburban	323	0.6	9.0	9.6	77.4	13.0	185	1.6	3.2	4.9	81.0	14.0	771	2.3	9.1	11.4	74.1	14.5
d. Rural	75	1.3	6.7	8.0	86.7	5.3	32	3.1	0.0	3.1	96.9	0.0	172	3.5	9.9	13.4	83.1	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 231 : Frequency of Personal Use of Item 70 : Purchases Journal (one money column)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	2.2	3.0	63.9	32.8	564	0.7	1.1	1.8	65.8	32.4	2064	2.2	4.0	6.2	62.0	31.
2. School Type																		
a. New York City	111	0.0	1.8	1.8	54.1	44.1	242	0.0	1.2	1.2	62.8	36.0	695	1.2	3.3	4.5	59.6	36.
b. Large City	122	1.6	2.5	4.1	53.3	42.6	105	2.9	1.0	3.8	55.2	40.9	426	3.1	5.4	8.5	53.3	38.
c. Small City Suburban	323	0.9	2.2	3.1	67.2	29.7	185	0.5	1.1	1.6	70.2	28.1	771	2.2	4.3	6.5	64.5	29.1
d. Rural	75	0.0	2.7	2.7	81.3	13.3	32	0.0	0.0	0.0	96.6	3.1	172	4.1	2.3	6.4	82.0	10.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 232 :

Frequency of Personal Use of Item 71 :

Columnar Purchases Journal (several money columns)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	2.2	2.7	84.2	13.2	564	0.5	2.0	2.5	85.3	12.2	2064	1.9	4.6	6.5	80.3	13.2
2. School Type																		
a. New York City	111	0.0	1.8	1.8	81.9	17.1	242	0.0	2.5	2.5	84.7	12.8	695	1.4	4.3	5.8	78.7	15.4
b. Large City	122	1.6	1.6	3.3	81.1	15.6	105	1.9	1.9	3.8	81.9	14.3	426	3.8	5.2	8.9	76.8	14.3
c. Small City Suburban	323	0.3	2.5	2.8	85.1	12.1	185	0.5	1.6	2.1	86.0	11.9	771	1.3	4.4	5.7	82.1	12.2
d. Rural	75	0.0	2.7	2.7	89.3	8.7	32	0.0	0.0	0.0	96.9	3.1	172	2.3	4.7	7.0	87.2	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 233 :

Frequency of Personal Use of Item 72 :

Sales Journal (one money column)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	1.0	1.4	85.4	13.2	564	0.4	1.6	2.0	85.8	12.2	2064	1.6	4.3	5.9	81.0	13.1
2. School Type																		
a. New York City	111	0.9	0.0	0.9	81.1	18.0	242	0.0	1.7	1.7	85.5	12.8	695	1.2	4.0	5.2	79.9	15.0
b. Large City	122	0.8	0.8	1.6	82.8	15.6	105	1.9	1.0	2.9	82.9	14.3	426	3.1	5.4	8.5	77.0	14.6
c. Small City Suburban	323	0.3	1.5	1.9	86.4	11.8	185	0.0	2.1	2.1	86.0	11.9	771	1.2	4.2	5.3	82.6	12.1
d. Rural	75	0.0	0.0	0.0	92.0	8.0	32	0.0	0.0	0.0	96.9	3.1	172	2.3	2.9	5.2	88.4	6.4

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 234 : requency of Per- onal Use of tem 73 : olumnar Sales Journal (several money columns)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	0.6	1.0	85.6	13.5	564	0.4	0.5	0.9	86.7	12.4	2064	1.6	3.4	5.0	81.5	13.5
2. School Type																		
a. New York City	111	0.9	0.0	0.9	81.1	18.0	242	0.0	0.4	0.4	86.8	12.8	695	1.3	3.3	4.6	80.1	15.3
b. Large City	122	0.8	0.8	1.6	82.0	16.4	105	1.9	0.0	1.9	82.9	15.2	426	3.3	4.0	7.3	77.5	15.3
c. Small City Suburban	323	0.0	0.9	0.9	87.0	12.1	185	0.0	1.0	1.0	87.0	11.9	771	0.8	3.2	4.0	83.4	12.6
d. Rural	75	0.0	0.0	0.0	92.0	8.0	32	0.0	0.0	0.0	96.9	3.1	172	2.9	2.9	5.8	88.4	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 235 : equency of Per- nal Use of em 74 : les Returns and Allowances Journal *	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.0	0.6	0.6	85.9	13.5	564	0.2	0.7	0.9	86.9	12.2	2064	1.3	3.4	4.7	82.0	13.3
School Type																		
a. New York City	111	0.0	0.9	0.9	81.1	18.0	242	0.0	0.8	0.8	86.4	12.8	695	1.0	3.0	4.0	80.7	15.3
b. Large City	122	0.0	0.8	0.8	84.4	14.8	105	1.0	1.0	1.9	83.8	14.3	426	2.3	4.7	7.0	79.1	13.8
c. Small City Suburban	323	0.0	0.6	0.6	87.0	12.4	185	0.0	0.5	0.5	87.5	11.9	771	0.8	3.1	3.9	83.4	12.7
d. Rural	75	0.0	0.0	0.0	90.7	9.3	32	0.0	0.0	0.0	96.9	3.1	172	2.3	2.9	5.2	88.4	6.4

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 236 :

requency of Personal Use of Item 75 :

Purchases Returns and Allowances Journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.8	0.8	85.6	13.6	564	0.5	0.7	1.2	86.3	12.4	2064	1.4	3.4	4.7	81.8	13.
2. School Type																		
a. New York City	111	0.0	0.9	0.9	81.1	18.0	242	0.0	0.8	0.8	86.0	13.2	695	1.2	2.9	4.0	80.7	15.
b. Large City	122	0.0	0.8	0.8	82.8	16.4	105	1.9	1.0	2.9	82.9	14.3	426	2.3	4.7	7.0	78.2	14.
c. Small City Suburban	323	0.0	0.9	0.9	86.7	12.4	185	0.5	0.5	1.0	87.0	11.9	771	0.8	3.2	4.0	83.1	12.
d. Rural	75	0.0	0.0	0.0	92.0	8.0	32	0.0	0.0	0.0	96.9	3.1	172	2.3	2.9	5.2	89.0	5.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 237 : Frequency of Personal Use of Item 76 : Columnar Cash Receipts Journal*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	1.1	1.3	85.1	13.6	564	0.9	0.7	1.6	86.0	12.4	2064	2.2	3.9	6.2	80.4	13.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.8	0.4	1.2	85.1	13.6	695	2.3	3.2	5.5	79.0	15.
b. Large City	122	0.0	2.5	2.5	82.8	14.8	105	1.9	0.0	1.9	83.8	14.3	426	3.8	5.4	9.2	77.0	13.
c. Small City Suburban	323	0.0	1.2	1.2	86.4	12.4	185	0.0	1.6	1.6	86.4	11.0	771	0.9	3.9	4.8	82.4	12.
d. Rural	75	1.3	0.0	1.3	88.0	10.7	32	3.1	0.0	3.1	96.9	0.0	172	4.1	3.5	7.6	86.0	6.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 238 : Frequency of Personal Use of Item 77 : Columnar Cash Payments Journal*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	1.1	1.3	84.9	13.8	564	1.4	1.2	2.7	84.9	12.4	2064	2.7	4.4	7.0	79.5	13.5
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.8	0.8	1.7	84.7	13.6	695	2.4	3.5	5.9	78.6	15.5
b. Large City	122	0.0	1.6	1.6	83.6	14.8	105	3.8	1.0	4.8	80.9	14.3	426	4.5	5.4	9.9	76.3	13.8
c. Small City Suburban	323	0.0	1.5	1.5	86.1	12.4	185	0.5	2.1	2.6	85.4	11.9	771	1.4	4.8	6.2	80.9	12.8
d. Rural	75	1.3	0.0	1.3	86.7	12.0	32	3.1	0.0	3.1	96.9	0.0	172	4.7	3.5	8.1	84.9	7.0

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 239 :

requency of Per-
onal Use of
tem 78 :

wo-column general
journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	2.4	3.2	83.2	13.6	564	1.6	2.3	3.9	83.7	12.4	2064	3.0	5.0	8.0	78.6	13.4
2. School Type																		
a. New York City	111	0.0	0.9	0.9	82.0	17.1	242	0.4	2.9	3.3	83.1	13.6	695	2.2	4.6	6.8	78.0	15.3
b. Large City	122	0.8	2.5	3.3	81.1	15.6	105	2.9	2.9	5.7	80.7	14.3	426	4.2	5.4	9.6	75.8	14.6
c. Small City Suburban	323	0.9	3.1	4.0	83.6	12.4	185	2.7	1.6	4.3	83.7	11.9	771	2.6	5.6	8.2	79.2	12.6
d. Rural	75	1.3	1.3	2.7	86.7	10.7	32	0.0	0.0	0.0	100.0	0.0	172	5.2	3.5	8.7	84.9	6.4

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 240 : Frequency of Personal Use of Item 79 : Columnar General Journal (more than one debit and one credit column)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	1.1	1.7	84.5	13.8	564	0.7	1.8	2.5	84.9	12.6	2064	2.1	4.2	6.3	80.1	13.6
2. School Type																		
a. New York City	111	0.9	0.0	0.9	80.2	18.9	242	0.0	1.7	1.7	84.7	13.6	695	1.6	3.5	5.0	79.3	15.7
b. Large City	122	0.8	1.6	2.5	82.0	15.6	105	1.9	1.9	3.8	81.9	14.3	426	3.3	4.9	8.2	77.2	14.6
c. Small City Suburban	323	0.3	1.5	1.9	85.4	12.7	185	1.0	2.1	3.2	84.3	12.4	771	1.6	4.7	6.2	80.9	12.5
d. Rural	75	1.3	0.0	1.3	90.7	8.0	32	0.0	0.0	0.0	100.0	0.0	172	3.5	2.9	6.4	87.2	6.4

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 241 : Frequency of Personal Use of Item 80 : Combination Journal (many money columns)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	1.3	1.7	84.6	13.6	564	0.9	0.9	1.8	85.5	12.8	2064	1.8	3.9	5.7	80.7	13.6
2. School Type																		
a. New York City	111	0.9	0.0	0.9	80.2	18.9	242	1.2	0.8	2.1	84.3	13.6	695	2.2	3.0	5.2	79.1	15.7
b. Large City	122	0.8	2.5	3.3	81.1	15.6	105	1.0	0.0	1.0	84.8	14.3	426	2.1	5.4	7.5	77.9	14.6
c. Small City Suburban	323	0.3	1.5	1.9	85.8	12.4	185	0.5	1.6	2.1	84.8	13.0	771	1.2	3.9	5.1	82.0	13.0
d. Rural	75	0.0	0.0	0.0	92.0	8.0	32	0.0	0.0	0.0	100.0	0.0	172	2.9	3.5	6.4	87.8	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 242 :

Frequency of Personal Use of Item 81 :

Note Register*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.5	0.5	85.4	14.1	564	0.0	0.9	0.9	86.3	12.8	2064	0.8	3.1	3.9	81.7	14.4
2. School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.0	0.8	0.8	86.0	13.2	695	0.9	2.7	3.6	80.7	15.7
b. Large City	122	0.0	0.8	0.8	82.8	16.4	105	0.0	1.0	1.0	83.8	15.2	426	1.2	4.2	5.4	78.9	15.
c. Small City Suburban	323	0.0	0.3	0.3	86.1	13.6	185	0.0	1.0	1.0	86.0	13.0	771	0.5	2.7	3.2	82.4	14.1
d. Rural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	0.0	0.0	100.0	0.0	172	1.2	3.5	4.7	89.5	5.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 243 : requency of Per- onal Use of tem 82 : etty Cash Book*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	2.2	2.7	84.3	13.0	564	0.7	2.1	2.8	84.6	12.6	2064	1.9	5.3	7.2	79.7	13.1
2. School Type																		
a. New York City	111	0.0	0.9	0.9	81.1	18.0	242	0.8	2.1	2.9	83.1	14.0	695	1.7	5.2	6.9	77.6	15.5
b. Large City	122	1.6	3.3	4.9	80.3	14.8	105	1.0	1.9	2.9	82.9	14.3	426	4.0	5.9	9.9	76.1	14.1
c. Small City Suburban	323	0.3	2.5	2.8	85.1	12.1	185	0.5	2.1	2.6	85.4	11.9	771	0.9	5.2	6.1	81.5	12.5
d. Rural	75	0.0	1.3	1.3	92.0	6.7	32	0.0	3.1	3.1	96.9	0.0	172	1.7	5.2	7.0	89.0	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 244 : Frequency of Personal Use of Item 83 : Payroll Register*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	1.0	1.1	85.1	13.8	564	0.9	1.2	2.1	85.5	12.4	2064	1.5	3.8	5.2	81.2	13.6
2. School Type																		
a. New York City	111	0.9	0.0	0.9	80.2	18.9	242	0.8	0.8	1.7	85.1	13.2	695	1.4	3.3	4.7	79.3	16.
b. Large City	122	0.0	2.5	2.5	81.1	16.4	105	0.0	1.9	1.9	83.8	14.3	426	1.9	5.9	7.7	77.7	14.6
c. Small City Suburban	323	0.0	0.6	0.6	86.7	12.7	185	1.0	1.6	2.6	84.8	12.4	771	1.0	3.2	4.3	82.7	13.
d. Rural	75	0.0	1.3	1.3	92.0	6.7	32	3.1	0.0	3.1	96.9	0.0	172	2.3	2.9	5.2	90.1	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 245 : Frequency of Personal Use of Item 84 : To record cash received or cash paid*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	7.3	10.1	17.4	56.7	25.5	564	9.2	8.3	17.6	57.6	24.8	2064	10.3	11.4	21.7	53.2	25.0
2. School Type																		
a. New York City	111	1.8	4.5	6.3	55.9	37.8	242	7.4	7.0	14.5	57.4	28.1	695	7.2	10.2	17.4	52.7	29.9
b. Large City	122	6.6	7.4	13.9	49.2	36.9	105	11.4	9.5	21.0	47.6	31.4	426	10.8	11.3	22.1	45.1	32.9
c. Small City Suburban	323	8.0	12.4	20.4	58.2	21.4	185	10.2	9.7	20.0	59.0	21.0	771	11.3	12.2	23.5	55.9	20.6
d. Rural	75	13.3	13.3	26.7	64.0	6.7	32	9.4	6.3	15.6	84.4	0.0	172	17.4	12.8	30.2	63.4	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 246 : Frequency of Personal Use of Item 85 : To record the beginning cash balance in the Cash Receipts Journal or Cash Book*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	4.9	6.8	11.7	74.3	13.9	564	3.9	5.3	9.2	77.1	13.7	2064	6.7	8.9	15.6	70.6	13.8
2. School Type																		
a. New York City	111	4.5	2.7	7.2	73.9	18.9	242	2.5	4.5	7.0	78.1	14.9	695	5.3	7.1	12.4	70.9	16.7
b. Large City	122	5.7	7.4	13.1	71.3	15.6	105	5.7	9.5	15.2	67.6	17.1	426	8.5	11.5	20.0	65.0	15.0
c. Small City Suburban	323	4.3	7.7	12.1	74.9	13.0	185	5.4	4.3	9.7	77.8	12.4	771	6.6	8.8	15.4	72.2	12.3
d. Rural	75	6.7	8.0	14.7	77.3	8.0	32	0.0	3.1	3.1	96.9	0.0	172	8.7	10.5	19.2	75.6	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 247 :

requency of Personal Use of
tem 86 :

establish a
petty cash fund*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	1.7	2.7	4.4	81.1	14.4	564	1.6	1.6	3.2	83.7	13.1	2064	2.7	5.6	8.3	77.8	14.0
School Type																		
a. New York City	111	0.9	1.8	2.7	78.4	18.9	242	1.2	1.2	2.5	83.1	14.5	695	1.9	5.3	7.2	76.3	16.5
b. Large City	122	2.5	4.9	7.4	77.0	15.6	105	2.9	0.0	2.9	81.0	16.2	426	4.5	6.1	10.6	74.2	15.3
c. Small City Suburban	323	1.5	2.2	3.7	83.6	12.7	185	1.6	2.7	4.3	83.7	11.9	771	2.2	5.4	7.7	80.0	12.3
d. Rural	75	2.7	2.7	5.3	81.3	13.3	32	0.0	3.1	3.1	96.9	0.0	172	4.1	5.8	9.9	82.6	7.6

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 248 :

requency of Per-
onal Use of
tem 87 :

record purchases*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	3.8	7.3	11.1	76.1	12.8	564	4.1	7.4	11.5	75.2	13.3	2064	5.9	10.1	15.9	70.8	13.3
. School Type																		
a. New York City	111	0.9	5.4	6.3	74.8	18.9	242	3.7	6.6	10.3	75.2	14.5	695	4.2	9.1	13.2	70.6	16.1
b. Large City	122	4.9	9.8	14.8	70.5	14.8	105	4.8	7.6	12.4	70.5	17.1	426	7.7	10.8	18.5	66.2	15.3
c. Small City Suburban	323	3.7	6.8	10.5	78.3	11.1	185	3.8	8.1	11.9	75.7	11.9	771	6.0	10.2	16.2	72.2	11.5
d. Rural	75	6.7	8.0	14.7	77.3	8.0	32	6.3	9.4	15.6	84.4	0.0	172	7.6	11.6	19.2	76.2	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 249 : Frequency of Personal Use of Item 88 : Dealing with merchandise on consignment*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.6	4.0	5.5	79.6	14.9	564	0.7	2.3	3.0	82.4	14.5	2064	2.1	5.3	7.4	77.4	15.2
2. School Type																		
a. New York City	111	0.9	1.8	2.7	76.6	20.7	242	0.0	2.9	2.9	80.6	16.5	695	1.6	4.6	6.2	75.3	18.6
b. Large City	122	1.6	8.2	9.8	73.0	17.2	105	3.8	0.0	3.8	79.0	17.1	426	3.1	6.6	9.6	73.9	16.4
c. Small City Suburban	323	1.9	3.1	5.0	82.0	13.0	185	0.0	2.7	2.7	84.9	12.4	771	1.9	5.2	7.1	79.6	13.2
d. Rural	75	1.3	4.0	5.3	84.0	10.7	32	0.0	3.1	3.1	93.8	3.1	172	2.9	5.2	8.1	84.9	7.0

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 250 :

Frequency of Personal Use of Item 89 :

Dealing with the repossession of merchandise sold*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	1.6	1.9	84.2	13.9	564	0.2	1.1	1.2	85.6	13.1	2064	1.0	3.6	4.6	81.3	14.1
2. School Type																		
a. New York City	111	0.0	0.0	0.0	80.2	19.8	242	0.0	0.8	0.8	84.7	14.5	695	0.9	2.6	3.5	79.4	17.1
b. Large City	122	0.8	1.6	2.5	80.3	17.2	105	1.0	0.0	1.0	83.8	15.2	426	1.6	3.8	5.4	78.4	16.2
c. Small City Suburban	323	0.3	1.5	1.9	86.0	12.1	185	0.0	1.1	1.1	86.5	12.4	771	0.8	4.0	4.8	82.9	12.3
d. Rural	75	0.0	4.0	4.0	88.0	8.0	32	0.0	6.3	6.3	93.8	0.0	172	0.6	5.8	6.4	89.0	4.7

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 251 : Frequency of Personal Use of Item 90 : o record employees' ayroll deductions, uch as social ecurity or income ax withheld*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	3.2	3.3	81.6	15.1	564	1.1	2.8	3.9	81.6	14.5	2064	1.8	6.2	8.0	77.0	15.0
2. School Type																		
a. New York City	111	0.9	0.9	1.8	74.8	23.4	242	1.2	2.1	3.3	80.6	16.1	695	2.0	5.5	7.5	73.5	19.0
b. Large City	122	0.0	4.9	4.9	77.9	17.2	105	1.9	5.7	7.6	75.2	17.1	426	2.8	8.5	11.3	72.8	16.0
c. Small City Suburban	323	0.0	3.1	3.1	83.6	13.3	185	0.5	2.7	3.2	83.8	13.0	771	1.0	5.7	6.7	80.2	13.1
d. Rural	75	0.0	4.0	4.0	89.3	6.7	32	0.0	0.0	0.0	96.9	3.1	172	2.3	5.2	7.6	87.2	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 252 :

Frequency of Personal Use of Item 91 :

To record payment of payroll deductions to proper agencies*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	1.7	2.4	83.2	14.4	564	1.1	2.3	3.4	83.5	13.1	2064	1.6	4.8	6.4	79.4	14.2
2. School Type																		
a. New York City	111	0.0	0.9	0.9	79.3	19.8	242	1.2	2.5	3.7	81.8	14.5	695	1.6	4.7	6.3	76.4	17.3
b. Large City	122	0.8	1.6	2.5	81.1	16.4	105	1.9	0.0	1.9	81.9	16.2	426	2.3	5.4	7.7	76.5	15.7
c. Small City Suburban	323	0.9	1.5	2.5	84.5	13.0	185	0.5	3.2	3.8	84.3	11.9	771	1.2	4.4	5.6	81.8	12.6
d. Rural	75	0.0	4.0	4.0	86.7	9.3	32	0.0	3.1	3.1	96.9	0.0	172	1.7	5.8	7.6	87.2	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 253 :

requency of Per-
onal Use of
tem 92 :

o record the employer's liabilities for payroll taxes and/or employee insurance*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.3	1.0	1.3	84.6	14.1	564	0.7	1.8	2.5	84.0	13.5	2064	1.5	3.9	5.4	80.2	14.4
. School Type																		
a. New York City	111	0.9	0.0	0.9	79.3	19.8	242	1.2	1.7	2.9	82.6	14.5	695	2.0	4.0	6.0	76.4	17.6
b. Large City	122	0.0	0.8	0.8	82.8	16.4	105	1.0	1.0	1.9	80.9	17.1	426	1.9	4.2	6.1	77.7	16.2
c. Small City Suburban	323	0.3	0.6	0.9	86.4	12.7	185	0.0	2.7	2.7	84.9	12.4	771	0.8	3.5	4.3	83.3	12.5
d. Rural	75	0.0	4.0	4.0	88.0	8.0	32	0.0	0.0	0.0	100.0	0.0	172	1.7	4.1	5.8	88.4	5.8

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 254 :

Frequency of Personal Use of Item 93 :

To record sales*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	3.8	4.8	81.1	14.1	564	0.7	2.5	3.2	83.5	13.3	2064	2.8	5.5	8.3	77.5	14.2
2. School Type																		
a. New York City	111	0.0	4.5	4.5	76.7	18.9	242	0.8	2.1	2.9	82.6	14.5	695	2.4	5.2	7.6	75.1	17.3
b. Large City	122	2.5	4.1	6.6	75.4	18.0	105	1.9	2.9	4.8	78.1	17.1	426	4.7	5.6	10.3	73.0	16.
c. Small City Suburban	323	0.6	3.7	4.3	83.0	12.7	185	0.0	3.2	3.2	84.9	11.9	771	1.8	5.8	7.7	80.2	12.2
d. Rural	75	1.3	2.7	4.0	89.3	6.7	32	0.0	0.0	0.0	100.0	0.0	172	3.5	5.2	8.7	86.0	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 255 : requency of Personal Use of tem 94 : o record other income, such as rental income, interest income, or gain on fixed assets*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.1	5.9	7.9	76.7	15.4	564	1.8	5.7	7.4	78.0	14.5	2064	3.7	9.0	12.7	72.3	15.0
2. School Type																		
a. New York City	111	0.0	2.7	2.7	73.9	23.4	242	1.7	4.1	5.8	77.3	16.9	695	3.2	6.8	9.9	70.9	19.1
b. Large City	122	3.3	5.7	9.0	79.5	19.7	105	2.9	9.5	12.4	69.5	18.1	426	5.2	9.9	15.0	67.6	17.4
c. Small City Suburban	323	2.2	7.1	9.3	77.7	13.0	185	1.6	4.9	6.5	81.6	11.9	771	3.0	9.7	12.7	74.8	12.5
d. Rural	75	2.7	5.3	8.0	85.3	6.7	32	0.0	9.4	9.4	90.6	0.0	172	5.2	12.8	18.0	77.9	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 256 : requency of Per- onal Use of tem 95 : o record operating expenses, such as rent, salaries, etc.*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	10.0	11.9	21.9	66.4	11.7	564	11.5	9.2	20.7	67.4	11.9	2064	12.5	13.1	25.5	62.3	12.2
2. School Type																		
a. New York City	111	8.1	6.3	14.4	69.4	16.2	242	9.1	7.9	16.9	69.8	13.2	695	9.8	10.6	20.4	64.9	14.7
b. Large City	122	9.8	8.2	18.0	64.8	17.2	105	20.0	12.4	32.4	53.3	14.3	426	16.0	13.1	29.1	56.6	14.3
c. Small City Suburban	323	9.9	15.2	25.1	65.0	9.9	185	10.8	9.2	20.0	69.2	10.8	771	11.9	15.4	27.4	61.9	10.8
d. Rural	75	13.3	12.0	25.3	70.7	4.0	32	6.3	9.4	15.6	84.4	0.0	172	16.9	12.2	29.1	68.0	2.9

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 257 : Frequency of Personal Use of Item 96 : To record excise or sales taxes*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.3	4.1	5.4	82.1	12.4	564	1.8	5.9	7.7	79.6	12.8	2064	2.5	7.8	10.3	76.4	13.
2. School Type																		
a. New York City	111	0.0	4.5	4.5	77.5	18.0	242	2.5	7.0	9.5	76.0	14.5	695	2.9	8.5	11.4	72.7	16.
b. Large City	122	1.6	0.8	2.5	81.1	16.4	105	1.9	2.9	4.8	80.9	14.3	426	3.1	6.6	9.6	75.6	14.
c. Small City Suburban	323	1.9	5.6	7.4	81.7	10.8	185	1.1	5.9	7.0	81.1	11.9	771	2.1	7.7	9.7	78.1	12.
d. Rural	75	0.0	2.7	2.7	93.0	4.0	32	0.0	6.3	6.3	93.8	0.0	172	1.2	8.7	9.9	86.0	3.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 258 :

Frequency of Personal Use of Item 97 :

ffecting partnership capital or personal accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	1.9	2.7	82.6	14.6	564	1.1	2.7	3.7	83.2	13.1	2064	2.3	5.4	7.7	77.9	14.4
2. School Type																		
a. New York City	111	0.0	0.9	0.9	78.4	20.7	242	0.4	2.5	2.9	82.2	14.9	695	2.0	4.7	6.8	76.3	17.0
b. Large City	122	1.6	0.0	1.6	81.1	17.2	105	1.9	1.0	2.9	81.9	15.2	426	3.3	5.4	8.7	75.8	15.5
c. Small City Suburban	323	0.6	2.8	3.4	83.3	13.3	185	1.6	4.3	5.9	82.2	11.9	771	1.6	6.2	7.8	78.6	13.6
d. Rural	75	1.3	2.7	4.0	88.0	6.7	32	0.0	0.0	0.0	100.0	0.0	172	4.1	4.7	8.7	86.0	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 259 : Frequency of Personal Use of Item 98 : Involving the issuance, sale, or purchase of common or preferred stock*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	2.1	2.4	84.9	12.5	564	0.5	2.3	2.8	84.6	12.6	2064	1.4	5.7	7.1	79.8	13.1
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.8	3.3	4.1	82.2	13.6	695	1.7	6.2	7.9	76.3	15.8
b. Large City	122	0.8	1.6	2.5	79.5	18.0	105	1.0	1.0	1.9	82.9	15.2	426	1.6	6.1	7.7	76.8	15.5
c. Small City Suburban	323	0.3	3.1	3.4	86.4	10.2	185	0.0	2.2	2.2	85.9	11.9	771	1.2	5.1	6.2	82.4	11.4
d. Rural	75	0.0	1.3	1.3	93.0	5.3	32	0.0	0.0	0.0	100.0	0.0	172	0.6	5.2	5.8	90.1	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 260 : Frequency of Personal Use of Item 99 : To record the declaration or payment of dividends*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	3.2	3.5	83.7	12.8	564	0.4	3.0	3.4	83.7	12.9	2064	1.1	6.6	7.8	78.9	13.4
2. School Type																		
a. New York City	111	0.0	3.6	3.6	78.4	18.0	242	0.0	4.1	4.1	80.6	15.3	695	1.0	7.3	8.3	75.0	16.7
b. Large City	122	1.6	3.3	4.9	77.9	17.2	105	1.0	1.9	2.9	83.8	13.3	426	1.6	7.7	9.4	75.8	14.8
c. Small City Suburban	323	0.0	3.4	3.4	85.8	10.8	185	0.5	2.7	3.2	84.9	11.9	771	1.0	5.7	6.7	81.6	11.7
d. Rural	75	0.0	1.3	1.3	93.0	6.7	32	0.0	0.0	0.0	100.0	0.0	172	0.6	5.2	5.8	90.1	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 261 : requency of Per- onal Use of tem 100 : nvolving bond issues*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.3	2.5	2.9	84.8	12.4	564	0.2	2.1	2.3	85.1	12.6	2064	1.1	5.0	6.1	80.8	13.1
2. School Type																		
a. New York City	111	0.9	1.8	2.7	79.3	18.0	242	0.0	3.3	3.3	82.6	14.0	695	1.3	5.8	7.1	77.0	16.0
b. Large City	122	0.8	1.6	2.5	82.8	14.8	105	1.0	0.0	1.0	84.8	14.3	426	1.2	4.5	5.6	80.5	13.8
c. Small City Suburban	323	0.0	3.4	3.4	85.8	10.8	185	0.0	1.6	1.6	86.5	11.9	771	0.9	4.7	5.6	82.6	11.8
d. Rural	75	0.0	1.3	1.3	93.0	6.7	32	0.0	3.1	3.1	96.9	0.0	172	0.6	5.2	5.8	89.0	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 262 :

Frequency of Personal Use of Item 101 :

Involving goodwill*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	2.2	2.7	82.1	15.2	564	0.4	2.5	2.8	82.1	15.1	2064	1.4	5.0	6.4	78.1	15.6
2. School Type																		
a. New York City	111	0.0	1.8	1.8	78.4	19.8	242	0.0	4.5	4.5	79.3	16.1	695	1.0	5.3	6.3	75.0	18.7
b. Large City	122	0.8	0.8	1.6	82.0	16.4	105	1.9	0.0	1.9	80.9	17.1	426	2.1	4.7	6.8	77.2	16.2
c. Small City Suburban	323	0.3	2.8	3.1	82.4	14.6	185	0.0	1.6	1.6	85.4	13.0	771	1.0	4.8	5.8	79.9	14.3
d. Rural	75	1.3	2.7	4.0	86.7	9.3	32	0.0	0.0	0.0	87.5	12.5	172	2.3	5.8	8.1	84.3	7.6

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 263 :

Frequency of Personal Use of Item 102 :

To correct posting errors*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	2.7	2.9	84.6	12.5	564	0.4	3.2	3.5	83.2	13.3	2064	1.2	6.7	7.9	78.6	13.4
2. School Type																		
a. New York City	111	0.0	1.8	1.8	80.2	18.0	242	0.4	3.7	4.1	81.0	14.9	695	1.0	6.3	7.3	76.4	16.3
b. Large City	122	0.8	1.6	2.5	82.0	15.6	105	1.0	2.9	3.8	80.9	15.2	426	2.3	7.0	9.4	75.6	15.0
c. Small City Suburban	323	0.0	3.4	3.4	85.1	11.5	185	0.0	2.7	2.7	85.4	11.9	771	0.6	6.9	7.5	80.4	12.1
d. Rural	75	0.0	2.7	2.7	93.3	4.0	32	0.0	3.1	3.1	93.8	3.1	172	1.7	7.0	8.7	87.2	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 264 : Frequency of Personal Use of Item 103 : For bad debts collected after they have been written off*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.3	0.3	87.0	12.7	564	0.2	1.2	1.4	85.1	13.5	2064	0.8	3.9	4.7	81.8	13.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.2	19.8	242	0.0	1.7	1.7	83.1	15.3	695	0.7	3.9	4.6	78.7	16.
b. Large City	122	0.0	0.0	0.0	84.4	15.6	105	1.0	1.0	1.9	82.9	15.2	426	1.2	5.4	6.6	78.9	14.
c. Small City Suburban	323	0.0	0.6	0.6	88.9	10.5	185	0.0	1.1	1.1	86.5	12.4	771	0.5	3.5	4.0	84.2	11.
d. Rural	75	0.0	0.0	0.0	93.3	6.7	32	0.0	0.0	0.0	100.0	0.0	172	1.2	2.3	3.5	91.3	5.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 265 :

requency of Per-
onal Use of
tem 104 :

o adjust accounts
at the end of the
fiscal period*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	1.9	2.4	85.7	11.9	564	1.1	2.7	3.7	83.2	13.1	2064	2.0	5.6	7.6	79.4	13.0
2. School Type																		
a. New York City	111	0.0	0.9	0.9	82.0	17.1	242	0.4	3.3	3.7	81.4	14.9	695	1.9	4.6	6.5	77.7	15.8
b. Large City	122	1.6	2.5	4.1	80.3	15.6	105	1.9	2.9	4.8	80.0	15.2	426	3.3	6.6	9.9	75.1	15.0
c. Small City Suburban	323	0.3	2.2	2.5	87.0	10.5	185	1.6	1.6	3.2	84.9	11.9	771	1.6	6.0	7.5	80.9	11.5
d. Rural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	3.1	3.1	96.9	0.0	172	1.7	5.2	7.0	89.5	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 266 : Frequency of Personal Use of Item 105 : To close certain accounts at the end of the fiscal period*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	2.4	2.9	84.8	12.4	564	0.9	3.2	4.1	83.0	12.9	2064	2.0	6.0	8.0	78.7	13.3
2. School Type																		
a. New York City	111	0.0	1.8	1.8	81.1	17.1	242	0.8	2.9	3.7	81.4	14.5	695	2.0	4.3	6.3	77.6	16.1
b. Large City	122	1.6	2.5	4.1	79.5	16.4	105	1.0	5.7	6.7	78.1	15.2	426	3.1	7.3	10.3	73.9	15.7
c. Small City Suburban	323	0.3	3.1	3.4	86.0	10.5	185	1.1	2.7	3.8	84.3	11.9	771	1.4	6.9	8.3	80.2	11.5
d. Rural	75	0.0	0.0	0.0	93.3	6.7	32	0.0	0.0	0.0	100.0	0.0	172	2.3	5.2	7.6	88.4	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 267 : requency of Per- nal Use of em 106 : record receiving of customer's note in payment of an open account*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.3	0.6	1.0	86.5	12.5	564	0.2	1.4	1.6	85.3	13.1	2064	1.3	4.0	5.3	81.2	13.6
. School Type																		
a. New York City	111	0.0	0.9	0.9	82.0	17.1	242	0.0	1.7	1.7	83.5	14.9	695	0.9	3.9	4.7	78.6	16.7
b. Large City	122	0.8	0.0	0.8	83.6	15.6	105	1.0	1.0	1.9	82.9	15.2	426	2.3	4.5	6.8	78.2	15.0
c. Small City Suburban	323	0.3	0.9	1.2	87.6	11.1	185	0.0	1.6	1.6	86.5	11.9	771	1.0	4.0	5.1	83.0	11.9
d. Rural	75	0.0	0.0	0.0	93.3	6.7	32	0.0	0.0	0.0	100.0	0.0	172	1.7	2.9	4.7	90.7	4.7

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 268 :

requency of Personal Use of tem 107 :

o the individual accounts in the customers' or creditors' ledger*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	1.0	1.6	80.7	17.7	564	0.2	2.0	2.1	79.4	18.4	2064	2.1	4.2	6.3	75.5	18.1
2. School Type																		
a. New York City	111	0.9	0.0	0.9	73.0	26.1	242	0.0	2.1	2.1	76.4	21.5	695	1.6	3.9	5.5	72.5	22.0
b. Large City	122	0.0	1.6	1.6	72.1	26.2	105	1.0	1.9	2.9	74.3	22.9	426	2.6	6.3	8.9	68.8	22.3
c. Small City Suburban	323	0.9	1.2	2.2	83.3	14.6	185	0.0	1.6	1.6	83.2	15.1	771	1.8	3.9	5.7	78.9	15.4
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	0.0	3.1	3.1	96.9	0.0	172	4.7	1.7	6.4	89.0	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 269 : requency of Per- onal Use of tem 108 : o the general ledger accounts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	1.7	2.1	85.4	12.5	564	0.5	2.3	2.8	83.5	13.7	2064	2.2	4.7	6.9	79.2	13.9
2. School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.4	2.5	2.9	80.6	16.5	695	2.3	4.0	6.3	76.5	17.1
b. Large City	122	0.0	0.8	0.8	83.6	15.6	105	1.0	3.8	4.8	80.0	15.2	426	2.3	6.1	8.5	76.1	15.5
c. Small City Suburban	323	0.6	2.8	3.4	85.8	10.8	185	0.5	1.1	1.6	87.0	11.4	771	1.7	4.8	6.5	81.2	12.3
d. Rural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	3.1	3.1	96.9	0.0	172	3.5	4.1	7.6	88.4	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 270 : requency of Per-onal Use of tem 109 : o controlling accounts (Accounts Receivable, Accounts Payable, or other)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	1.7	2.5	84.9	12.5	564	1.1	2.0	3.0	83.2	13.8	2064	2.6	4.4	6.9	79.2	13.9
2. School Type																		
a. New York City	111	0.9	0.0	0.9	80.2	18.9	242	0.8	1.7	2.5	80.6	16.9	695	2.4	3.3	5.8	77.0	17.3
b. Large City	122	1.6	1.6	3.3	80.3	16.4	105	1.0	3.8	4.8	80.0	15.2	426	3.1	5.9	8.9	75.1	16.0
c. Small City Suburban	323	0.6	2.2	2.8	86.7	10.5	185	1.1	1.1	2.2	86.5	11.4	771	1.9	4.7	6.6	81.5	11.9
d. Rural	75	0.0	2.7	2.7	92.0	5.3	32	3.1	3.1	6.3	93.8	0.0	172	4.7	3.5	8.1	87.8	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 271 : Frequency of Personal Use of Item 110 : Column totals of the special journals (Sales, Purchases, Cash Receipts, Cash Payments, or other)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.1	1.6	2.7	83.7	13.6	564	1.2	3.0	4.3	81.2	14.5	2064	2.6	5.6	8.2	77.2	14.6
2. School Type																		
a. New York City	111	0.0	0.0	0.0	79.3	20.7	242	1.2	2.1	3.3	78.9	17.8	695	2.3	4.7	7.1	75.0	18.
b. Large City	122	1.6	2.5	4.1	77.9	18.0	105	1.0	6.7	7.6	76.2	16.2	426	4.0	7.3	11.3	72.3	16.1
c. Small City Suburban	323	0.6	2.2	2.8	85.8	11.5	185	1.6	2.2	3.8	84.3	11.9	771	1.6	6.2	7.8	79.5	12.
d. Rural	75	4.0	0.0	4.0	90.7	5.3	32	0.0	3.1	3.1	96.9	0.0	172	5.2	2.3	7.6	87.8	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 272 :

requency of Per-
onal Use of
tem 111 :

olumn totals of
the columnar
General Journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	1.1	2.1	84.9	13.0	564	0.7	1.8	2.5	84.0	13.5	2064	1.9	4.7	6.6	79.3	14.1
2. School Type																		
a. New York City	111	0.0	0.0	0.0	80.2	19.8	242	0.4	1.2	1.7	82.2	16.1	695	1.3	3.9	5.2	77.1	17.6
b. Large City	122	0.8	0.8	1.6	81.1	17.2	105	1.0	2.9	3.8	81.0	15.2	426	2.6	5.6	8.2	75.4	16.1
c. Small City Suburban	323	1.2	1.9	3.1	86.0	10.8	185	1.1	1.6	2.7	85.9	11.4	771	1.7	5.3	7.0	81.1	11.9
d. Rural	75	1.3	0.0	1.3	93.3	5.3	32	0.0	3.1	3.1	96.9	0.0	172	4.1	2.3	6.4	89.0	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 273 :

Frequency of Personal Use of Item 112 :

Column totals of the Combination Journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	1.1	1.3	85.3	13.5	564	0.5	1.4	2.0	84.2	13.8	2064	1.6	4.4	6.0	79.7	14.1
2. School Type																		
a. New York City	111	0.0	0.0	0.0	80.2	19.8	242	0.4	1.2	1.7	82.2	16.1	695	1.3	3.6	4.9	77.6	17.1
b. Large City	122	0.8	0.8	1.6	81.1	17.2	105	1.0	1.0	1.9	81.9	16.2	426	2.8	4.9	7.7	75.8	16.1
c. Small City Suburban	323	0.0	1.9	1.9	87.3	10.8	185	0.5	1.6	2.2	85.9	11.9	771	0.6	5.1	5.7	82.0	12.3
d. Rural	75	0.0	0.0	0.0	90.7	9.3	32	0.0	3.1	3.1	96.9	0.0	172	4.1	2.9	7.0	86.6	6.4

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is exoressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 274 :

requency of Personal Use of tem 113 :

irectly from a sales slip*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	3.0	3.5	83.7	12.8	564	1.1	4.3	5.3	81.2	13.5	2064	1.6	6.0	7.7	78.5	13.8
2. School Type																		
a. New York City	111	0.0	1.8	1.8	80.2	18.0	242	1.2	2.9	4.1	79.3	16.5	695	1.6	4.5	6.0	76.5	17.
b. Large City	122	0.8	4.1	4.9	77.9	17.2	105	1.9	6.7	8.6	77.1	14.3	426	2.3	8.2	10.6	73.9	15.
c. Small City Suburban	323	0.6	2.8	3.4	85.4	11.1	185	0.5	4.9	5.4	83.2	11.4	771	1.2	6.4	7.5	80.5	11.
d. Rural	75	0.0	4.0	4.0	90.7	5.3	32	0.0	3.1	3.1	96.9	0.0	172	2.3	5.2	7.6	88.4	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 275 :

requency of Per-
onal Use of
tem 114 :

irectly from a
cash register
tape*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.6	2.2	2.9	84.3	12.8	564	0.7	2.8	3.5	83.0	13.5	2064	1.1	4.8	5.9	80.3	13.
. School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.8	1.7	2.5	81.0	16.5	695	0.9	3.3	4.2	78.3	17.
b. Large City	122	0.8	2.5	3.3	79.5	17.2	105	1.0	3.8	4.8	80.9	14.3	426	1.4	5.9	7.3	77.2	15.
c. Small City Suburban	323	0.9	2.8	3.7	85.4	10.8	185	0.5	3.8	4.3	84.3	11.4	771	0.9	5.6	6.5	81.7	11.
d. Rural	75	0.0	2.7	2.7	92.0	5.3	32	0.0	3.1	3.1	96.9	0.0	172	2.3	4.7	7.0	89.0	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 276 :

Frequency of Personal Use of Item 115 :

Directly from an invoice*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	1.0	1.3	85.9	12.8	564	1.1	2.5	3.5	82.4	14.0	2064	1.5	4.8	6.3	79.8	13.9
2. School Type																		
a. New York City	111	0.0	1.8	1.8	80.2	18.0	242	0.8	2.1	2.9	79.8	17.4	695	1.3	4.0	5.3	77.0	17.6
b. Large City	122	1.6	0.0	1.6	81.1	17.2	105	1.0	3.8	4.8	80.9	14.3	426	2.6	7.3	9.9	74.9	15.3
c. Small City Suburban	323	0.0	0.9	0.9	88.2	10.8	185	1.1	2.2	3.2	84.9	11.9	771	0.8	4.3	5.1	83.0	11.9
d. Rural	75	0.0	1.3	1.3	92.0	6.7	32	3.1	3.1	6.3	93.8	0.0	172	2.3	4.7	7.0	88.4	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 277 :

requency of Personal Use of tem 116 :

Merchandise inventory*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	0.8	1.1	80.8	18.1	564	0.7	0.5	1.2	79.8	19.0	2064	2.1	3.5	5.6	75.6	18.8
2. School Type																		
a. New York City	111	0.0	0.9	0.9	72.1	27.0	242	0.8	0.4	1.2	77.7	21.1	695	2.0	3.3	5.3	71.9	22.6
b. Large City	122	0.0	2.5	2.5	71.3	26.2	105	1.9	1.0	2.9	76.2	21.0	426	3.3	4.9	8.2	69.5	22.3
c. Small City Suburban	323	0.6	0.3	0.9	84.2	14.9	185	0.0	0.5	0.5	81.6	17.8	771	1.3	3.2	4.5	78.7	16.7
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	0.0	0.0	0.0	96.9	3.1	172	2.9	1.7	4.7	90.7	4.7

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 278 :

requency of Per-
sonal Use of
tem 117 :

Notes Receivable
or Notes Payable*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	1.6	2.4	85.4	12.2	564	0.7	1.8	2.5	83.7	13.8	2064	2.6	4.6	7.2	79.3	13.5
2. School Type																		
a. New York City	111	0.0	0.9	0.9	80.2	18.9	242	0.4	0.8	1.2	82.6	16.1	695	2.3	3.7	6.0	76.8	17.0
b. Large City	122	1.6	0.8	2.5	82.0	15.6	105	1.9	3.8	5.7	80.0	14.3	426	4.0	5.4	9.4	75.4	15.3
c. Small City Suburban	323	0.9	2.2	3.1	86.4	10.5	185	0.5	2.2	2.7	84.9	12.4	771	1.8	5.6	7.4	81.1	11.5
d. Rural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	0.0	0.0	96.9	3.1	172	3.5	1.7	5.2	90.7	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 279 : Frequency of Personal Use of Item 118 : Cash Short and Over*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	2.2	2.9	84.3	12.8	564	0.4	2.5	2.8	83.3	13.8	2064	1.7	5.9	7.6	78.6	13.8
2. School Type																		
a. New York City	111	0.0	1.8	1.8	76.6	21.6	242	0.4	2.5	2.9	81.4	15.7	695	1.6	5.2	6.8	75.5	17.6
b. Large City	122	1.6	2.5	4.1	80.3	15.6	105	1.0	2.9	3.8	81.9	14.3	426	3.3	6.8	10.1	74.9	15.0
c. Small City Suburban	323	0.6	2.2	2.8	86.7	10.5	185	0.0	2.7	2.7	84.9	12.4	771	0.9	6.2	7.1	81.2	11.7
d. Rural	75	0.0	2.7	2.7	92.0	5.3	32	0.0	0.0	0.0	93.8	6.3	172	1.7	4.7	6.4	88.4	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 280 : Frequency of Personal Use of Item 119 : Allowance for Depreciation*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	1.9	2.2	85.3	12.5	564	0.2	2.7	2.8	83.5	13.7	2064	1.8	5.3	7.1	79.4	13.5
2. School Type																		
a. New York City	111	0.0	0.9	0.9	78.4	20.7	242	0.0	1.7	1.7	82.6	15.7	695	2.2	3.5	5.6	77.3	17.0
b. Large City	122	0.0	3.3	3.3	82.0	14.8	105	1.0	4.8	5.7	80.0	14.3	426	2.1	7.5	9.6	75.8	14.6
c. Small City Suburban	323	0.3	2.2	2.5	86.7	10.8	185	0.0	2.7	2.7	84.9	12.4	771	1.0	6.1	7.1	80.9	11.9
d. Rural	75	1.3	0.0	1.3	94.7	4.0	32	0.0	3.1	3.1	93.8	3.1	172	2.9	4.1	7.0	89.5	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 281 : Frequency of Personal Use of Item 120 : Allowance for Bad Debts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	1.0	1.0	86.5	12.5	564	0.4	0.4	0.7	85.5	13.8	2064	1.6	3.7	5.2	81.1	13.7
2. School Type																		
a. New York City	111	0.0	1.8	1.8	77.5	20.7	242	0.4	0.0	0.4	83.5	16.1	695	1.6	3.3	4.9	77.7	17.3
b. Large City	122	0.0	0.8	0.8	84.4	14.8	105	1.0	0.0	1.0	84.8	14.3	426	2.3	4.5	6.8	78.6	14.6
c. Small City Suburban	323	0.0	0.9	0.9	88.2	10.8	185	0.0	1.1	1.1	86.5	12.4	771	0.9	3.9	4.8	83.1	12.1
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	0.0	0.0	96.9	3.1	172	2.3	2.3	4.7	91.3	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 282 :

Frequency of Personal Use of Item 121 :

ales Returns and Allowances *

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	2.1	2.2	85.6	12.2	564	0.5	1.6	2.1	83.9	14.0	2064	1.8	4.8	6.6	79.7	13.7
2. School Type																		
a. New York City	111	0.0	1.8	1.8	79.3	18.9	242	0.4	0.4	0.8	82.6	16.5	695	1.3	3.9	5.2	77.6	17.1
b. Large City	122	0.8	0.0	0.8	84.4	14.8	105	1.9	1.0	2.9	82.9	14.3	426	3.3	4.7	8.0	77.5	14.6
c. Small City Suburban	323	0.0	2.8	2.8	86.4	10.8	185	0.0	2.7	2.7	84.9	12.4	771	1.2	5.6	6.7	81.1	12.2
d. Rural	75	0.0	2.7	2.7	93.3	4.0	32	0.0	6.3	6.3	90.6	3.1	172	2.9	5.2	8.1	87.2	4.1

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 283 : requency of Per- onal Use of tem 122 : Purchases Returns and Allowances *	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.2	2.4	2.5	85.3	12.2	564	0.7	2.3	3.0	83.0	14.0	2064	1.8	5.0	6.8	79.6	13.6
. School Type																		
a. New York City	111	0.0	0.9	0.9	79.3	19.8	242	0.4	1.7	2.1	81.4	16.5	695	1.3	4.2	5.5	77.3	17.1
b. Large City	122	0.8	2.5	3.3	82.0	14.8	105	1.9	1.0	2.9	81.9	15.2	426	3.1	5.9	8.9	76.3	14.8
c. Small City Suburban	323	0.0	3.1	3.1	86.4	10.5	185	0.5	3.2	3.8	84.3	11.9	771	1.3	5.4	6.7	81.5	11.8
d. Rural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	6.3	6.3	90.6	3.1	172	2.9	4.7	7.6	88.4	4.1

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 284 :

equency of Per-
nal Use of
em 123 :

ansportation
n Sales
(Delivery
Expense) *

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.3	2.2	2.5	85.1	12.4	564	0.4	1.2	1.6	84.8	13.7	2064	1.6	5.0	6.6	79.8	13.5
School Type																		
a. New York City	111	0.0	2.7	2.7	78.4	18.9	242	0.0	0.8	0.8	83.1	16.1	695	1.7	4.6	6.3	76.7	16.8
b. Large City	122	0.0	1.6	1.6	83.6	14.8	105	1.9	0.0	1.9	83.8	14.3	426	2.1	5.9	8.0	77.5	14.6
c. Small City Suburban	323	0.3	2.2	2.5	86.7	10.8	185	0.0	2.7	2.7	85.4	11.9	771	1.0	5.1	6.1	82.1	11.8
d. Rural	75	1.3	2.7	4.0	90.7	5.3	32	0.0	0.0	0.0	96.9	3.1	172	2.3	4.7	7.0	87.8	5.2

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 285 : requency of Per- onal Use of tem 124 : Transportation on Purchases (Freight-In)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	1.9	2.1	85.6	12.4	564	0.4	1.2	1.6	84.8	13.7	2064	1.5	4.8	6.3	80.2	13.4
2. School Type																		
a. New York City	111	0.0	2.7	2.7	78.4	18.9	242	0.0	0.8	0.8	83.1	16.1	695	1.9	4.2	6.0	77.0	16.8
b. Large City	122	0.0	0.8	0.8	83.6	15.6	105	1.0	0.0	1.0	84.8	14.3	426	1.9	4.7	6.6	78.6	14.8
c. Small City Suburban	323	0.0	2.5	2.5	86.7	10.8	185	0.5	2.7	3.2	84.9	11.9	771	0.8	5.7	6.5	81.8	11.7
d. Rural	75	1.3	0.0	1.3	94.7	4.0	32	0.0	0.0	0.0	96.9	3.1	172	2.3	4.1	6.4	89.5	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 286 : Frequency of Personal Use of Item 125 : Collection Expense (Exchange Expense)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	0.3	0.6	86.5	12.8	564	0.2	0.9	1.0	84.8	14.2	2064	1.1	3.7	4.8	81.1	14.1
2. School Type																		
a. New York City	111	0.0	0.0	0.0	80.2	19.8	242	0.0	0.4	0.4	83.5	16.1	695	1.3	3.3	4.6	78.1	17.1
b. Large City	122	0.0	0.0	0.0	85.2	14.8	105	1.0	1.0	1.9	82.9	15.2	426	1.6	4.1	6.1	78.6	15.3
c. Small City Suburban	323	0.3	0.6	0.9	87.6	11.5	185	0.0	1.6	1.6	85.4	13.0	771	0.4	3.6	4.0	83.0	13.0
d. Rural	75	1.3	0.0	1.3	93.0	5.3	32	0.0	0.0	0.0	96.9	3.1	172	1.7	4.1	5.8	89.5	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 287 :

requency of Per-
onal Use of
tem 126 :

ommissions earned
or paid*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.5	1.6	2.1	84.9	13.0	564	0.2	1.1	1.2	84.6	14.2	2064	1.6	4.4	6.0	80.0	14.0
School Type																		
a. New York City	111	0.0	0.9	0.9	79.3	19.8	242	0.0	1.2	1.2	82.6	16.1	695	1.7	4.2	5.9	76.8	17.1
b. Large City	122	0.8	0.8	1.6	82.8	15.6	105	1.0	1.0	1.9	81.9	16.2	426	1.9	5.4	7.3	77.2	15.5
c. Small City Suburban	323	0.3	2.2	2.5	86.1	11.5	185	0.0	1.1	1.1	86.5	12.4	771	1.2	4.4	5.6	82.2	12.2
d. Rural	75	1.3	1.3	2.7	92.0	5.3	32	0.0	0.0	0.0	96.9	3.1	172	2.3	2.9	5.2	89.5	5.2

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 288 :

requency of Per-
onal Use of
tem 127 :
ales discount
cash discount)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.3	2.7	3.0	84.5	12.5	564	0.9	2.1	3.0	83.0	14.0	2064	2.0	5.8	7.8	78.4	13.8
School Type																		
a. New York City	111	0.0	2.7	2.7	77.5	19.8	242	0.4	2.1	2.5	81.0	16.5	695	1.4	5.3	6.8	75.7	17.4
b. Large City	122	0.8	1.6	2.5	82.0	14.8	105	1.9	2.9	4.8	81.0	14.3	426	3.3	6.6	9.9	75.6	14.6
c. Small City Suburban	323	0.0	2.5	2.5	86.4	11.1	185	1.1	2.2	3.2	84.3	12.4	771	1.3	6.0	7.3	80.5	12.2
d. Rural	75	1.3	5.3	6.7	89.3	4.0	32	0.0	0.0	0.0	96.9	3.1	172	4.1	5.2	9.3	86.6	4.1

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 289 : requency of Per- onal Use of tem 128 : urchases Discount Cash Discount)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.3	3.6	4.0	83.4	12.7	564	1.2	2.1	3.4	82.8	13.8	2064	2.1	6.3	8.4	77.9	13.7
School Type																		
a. New York City	111	0.0	1.8	1.8	78.4	19.8	242	0.8	2.1	2.9	81.0	16.1	695	1.7	5.2	6.9	75.8	17.1
b. Large City	122	1.6	3.3	4.9	80.3	14.8	105	1.9	2.9	4.8	81.0	14.3	426	3.8	6.8	10.6	74.9	14.6
c. Small City Suburban	323	0.0	3.7	3.7	85.1	11.1	185	1.1	1.6	2.7	84.9	12.4	771	1.3	6.5	7.8	80.0	12.2
d. Rural	75	0.0	6.7	6.7	88.0	5.3	32	3.1	3.1	6.3	90.6	3.1	172	3.5	8.7	12.2	83.1	4.7

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 290 :

requency of Per-
onal Use of
tem 129 :
otes Receivable
iscounted*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.2	0.6	0.8	86.5	12.7	564	0.5	0.5	1.0	84.8	14.2	2064	1.4	3.7	5.1	80.9	14.0
. School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.8	0.0	0.8	82.6	16.5	695	1.7	3.0	4.7	77.7	17.4
b. Large City	122	0.8	0.0	0.8	84.4	14.8	105	1.0	1.0	1.9	83.8	14.3	426	2.6	3.8	6.3	78.9	14.8
c. Small City Suburban	323	0.0	0.9	0.9	87.9	11.1	185	0.0	1.1	1.1	85.9	13.0	771	0.4	4.4	4.8	82.9	12.3
d. Rural	75	0.0	1.3	1.3	92.0	6.7	32	0.0	0.0	0.0	96.9	3.1	172	1.7	3.5	5.2	89.5	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 291: Frequency of Personal Use of Item 130 : Cost of Goods Sold*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	2.2	2.9	84.9	12.2	564	0.7	0.9	1.6	84.2	14.2	2064	2.1	4.3	6.4	79.5	14.1
2. School Type																		
a. New York City	111	0.0	0.9	0.9	80.2	18.9	242	0.4	0.8	1.2	82.2	16.5	695	1.9	3.9	5.8	76.7	17.4
b. Large City	122	1.6	1.6	3.3	82.0	14.8	105	1.9	0.0	1.9	82.9	15.2	426	3.8	4.0	7.7	76.3	15.7
c. Small City Suburban	323	0.6	2.5	3.1	86.4	10.5	185	0.5	1.6	2.2	85.4	12.4	771	1.3	5.1	6.4	81.7	11.9
d. Rural	75	0.0	4.0	4.0	90.7	5.3	32	0.0	0.0	0.0	96.9	3.1	172	2.3	3.5	5.8	88.4	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 292:

equency of Per-
nal Use of
em 131 :
ur own income
c return form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	26.5	30.4	56.9	24.6	18.5	564	30.5	29.4	59.9	24.0	16.0	2064	32.9	29.3	62.3	21.6	16.1
School Type																		
a. New York City	111	13.5	22.5	36.0	36.0	27.9	242	25.6	27.3	52.9	28.1	19.0	695	25.8	26.5	52.2	27.5	20.1
b. Large City	122	35.2	21.3	56.6	16.4	27.0	105	39.0	23.8	62.9	18.1	19.0	426	39.9	25.4	65.3	15.3	19.5
c. Small City Suburban	323	28.2	34.7	62.8	22.0	15.2	185	31.9	34.1	65.9	22.2	11.9	771	35.4	32.3	67.7	19.1	13.2
d. Rural	75	24.0	38.7	62.7	32.0	5.3	32	31.3	37.5	68.8	25.0	6.3	172	33.7	37.2	70.9	24.4	4.7

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionlly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 293:

requency of Per-
onal Use of
tem 132:
Bank deposits*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	50.7	23.6	74.3	18.1	7.6	564	58.7	17.6	76.2	16.0	7.8	2064	57.4	20.1	77.5	14.9	7.7
. School Type																		
a. New York City	111	40.5	25.2	65.8	23.4	10.8	242	57.4	18.2	75.6	16.1	8.3	695	55.0	19.0	74.0	17.3	8.6
b. Large City	122	53.3	19.7	73.0	15.6	11.5	105	60.0	16.2	76.2	13.3	10.5	426	56.3	21.6	77.9	12.4	9.6
c. Small City Suburban	323	53.6	23.2	76.8	17.0	6.2	185	59.5	17.3	76.8	16.2	7.0	771	59.5	20.1	79.6	13.5	6.9
d. Rural	75	49.3	29.3	78.7	18.7	2.7	32	59.4	18.8	78.1	21.9	0.0	172	59.9	20.3	80.2	17.4	2.3

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 294: Frequency of Personal Use of Item 133 : Proof of Cash Form*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	14.7	8.6	23.3	59.9	16.8	564	10.3	8.5	18.8	64.0	17.2	2064	14.1	10.3	24.4	57.8	17.7
2. School Type																		
a. New York City	111	15.3	6.3	21.6	55.0	23.4	242	9.1	7.4	16.5	65.3	18.2	695	14.0	8.6	22.6	57.8	19.4
b. Large City	122	18.9	3.3	22.1	58.2	19.7	105	14.3	11.4	25.7	58.1	16.2	426	16.2	11.3	27.5	54.2	18.3
c. Small City Suburban	323	13.3	11.1	24.5	61.0	14.6	185	10.3	6.5	16.8	64.9	18.4	771	13.1	11.0	24.1	58.4	17.5
d. Rural	75	13.3	9.3	22.7	65.3	12.0	32	6.3	18.8	25.0	68.8	6.3	172	14.0	11.6	25.6	64.0	9.9

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 295 :

requency of Per-sonal Use of tem 134 :

nk reconciliation statement*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	14.7	13.0	27.7	57.8	14.4	564	19.0	14.2	33.2	55.5	11.3	2064	22.7	15.2	37.9	49.0	13.1
. School Type																		
a. New York City	111	6.3	9.0	15.3	64.9	19.8	242	13.2	8.3	21.5	64.8	13.6	695	16.8	10.5	27.3	57.4	15.1
b. Large City	122	16.4	9.0	25.4	58.2	16.4	105	15.2	21.9	37.1	52.4	10.5	426	21.6	18.8	40.4	45.5	14.1
c. Small City Suburban	323	16.4	16.4	32.8	53.9	13.3	185	28.6	15.7	44.3	44.9	10.8	771	27.1	17.3	44.4	43.1	12.6
d. Rural	75	17.3	10.7	28.0	64.0	8.0	32	18.8	25.0	43.8	56.3	0.0	172	29.7	15.7	45.3	50.0	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 296 : Frequency of Personal Use of Item 135 : Schedule (chart) of General Ledger Accounts (Titles and numbers)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.1	3.0	5.1	80.2	14.7	564	1.8	3.4	5.1	82.4	12.4	2064	3.1	5.9	9.0	76.0	15.0
2. School Type																		
a. New York City	111	0.0	1.8	1.8	76.6	21.6	242	0.4	2.5	2.9	83.5	13.6	695	2.0	4.5	6.5	76.4	17.0
b. Large City	122	3.3	2.5	5.7	79.5	14.8	105	3.8	5.7	9.5	79.1	11.4	426	4.7	8.0	12.7	71.6	15.7
c. Small City Suburban	323	2.2	3.4	5.6	81.1	13.3	185	2.7	3.2	5.9	81.1	13.0	771	2.9	6.4	9.2	76.7	14.1
d. Rural	75	2.7	4.0	6.7	82.7	10.7	32	0.0	3.1	3.1	93.8	3.1	172	4.7	4.1	8.7	82.0	9.3

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 297 :

requency of Per-
sonal Use of
tem 136 :
Trail Balance*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.3	4.3	5.5	80.2	14.3	564	1.8	2.5	4.3	83.5	12.2	2064	3.6	6.5	10.1	76.3	13.6
2. School Type																		
a. New York City	111	0.0	1.8	1.8	79.3	18.9	242	1.7	2.9	4.5	81.8	13.6	695	3.3	5.8	9.1	75.3	15.5
b. Large City	122	0.8	3.3	4.1	78.7	17.2	105	1.9	2.9	4.8	84.8	10.5	426	4.7	6.8	11.5	73.7	14.8
c. Small City Suburban	323	1.5	5.0	6.5	80.2	13.3	185	2.2	2.2	4.3	82.7	13.0	771	3.0	7.4	10.4	76.8	12.8
d. Rural	75	2.7	6.7	9.3	84.0	6.7	32	0.0	0.0	0.0	96.9	3.1	172	4.7	5.2	9.9	84.3	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 298 : Frequency of Personal Use of Item 137 : Worksheet*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.6	2.4	4.0	83.2	12.8	564	2.0	3.2	5.1	83.0	11.9	2064	4.1	5.8	9.9	77.1	13.0
2. School Type																		
a. New York City	111	0.0	1.8	1.8	76.6	21.6	242	2.1	2.9	5.0	81.4	13.6	695	3.7	5.3	9.1	74.8	16.0
b. Large City	122	0.8	1.6	2.5	82.8	14.8	105	3.8	3.8	7.6	81.9	10.5	426	5.6	6.8	12.4	73.5	14.1
c. Small City Suburban	323	1.9	2.8	4.6	84.2	11.1	185	1.1	3.8	4.9	83.2	11.9	771	3.2	6.0	9.2	78.9	11.9
d. Rural	75	4.0	2.7	6.7	89.3	4.0	32	0.0	0.0	0.0	96.9	3.1	172	5.2	4.7	9.9	86.6	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 299 :

Frequency of Personal Use of Item 138 :

Departmental statement of gross profit*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	1.4	1.9	85.4	12.7	564	0.5	2.0	2.5	85.1	12.4	2064	1.6	4.3	5.8	80.6	13.6
2. School Type																		
a. New York City	111	0.0	0.9	0.9	79.3	19.8	242	0.4	2.1	2.5	84.3	13.2	695	1.7	3.7	5.5	78.4	16.0
b. Large City	122	0.8	0.8	1.6	85.2	13.1	105	0.0	2.9	2.9	84.8	12.4	426	1.9	5.9	7.7	75.5	14.8
c. Small City Suburban	323	0.0	1.9	1.9	86.7	11.5	185	1.1	1.6	2.7	84.3	13.0	771	0.8	4.0	4.8	82.9	12.3
d. Rural	75	2.7	1.3	4.0	89.3	6.7	32	0.0	0.0	0.0	96.9	3.1	172	3.5	3.5	7.0	86.6	6.4

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 300 :

equency of Per-
nal Use of
em 139 :

ofit and Loss
Statement (Income
Statement)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	1.3	4.0	5.2	82.6	12.2	564	0.7	2.1	2.8	79.2	12.6	2064	2.9	6.1	9.0	78.0	13.1
School Type																		
a. New York City	111	0.9	0.9	1.8	75.7	22.5	242	0.0	2.1	2.1	84.3	13.6	695	2.0	5.3	7.3	76.4	16.1
b. Large City	122	2.5	1.6	4.1	83.6	12.3	105	1.9	2.9	4.8	81.9	13.3	426	4.5	6.6	11.0	74.9	14.1
c. Small City Suburban	323	0.6	5.3	5.9	84.0	10.2	185	1.1	2.2	3.2	84.3	12.4	771	2.3	6.5	8.8	79.5	11.7
d. Rural	75	2.7	6.7	9.3	85.3	5.3	32	0.0	0.0	0.0	96.9	3.1	172	4.7	6.4	11.0	84.3	4.7

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 301 : Frequency of Personal Use of Item 140 : Balance Sheet (Statement of Financial Condition)*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.1	5.5	6.7	81.1	12.2	564	1.4	3.7	5.1	82.4	12.4	2064	3.3	7.2	10.5	76.6	12.8
2. School Type																		
a. New York City	111	0.0	1.8	1.8	76.6	21.6	242	0.8	3.7	4.5	82.2	13.2	695	2.7	5.2	7.9	76.0	16.0
b. Large City	122	0.8	6.6	7.4	79.5	13.3	105	1.9	3.8	5.7	81.9	12.4	426	4.5	9.4	13.8	72.5	13.6
c. Small City Suburban	323	1.2	5.9	7.1	82.4	10.5	185	2.2	4.3	6.5	80.5	13.0	771	3.0	7.8	10.8	77.7	11.5
d. Rural	75	2.7	8.0	10.7	85.3	4.0	32	0.0	0.0	0.0	96.9	3.1	172	4.1	7.6	11.6	84.3	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 302 : Frequency of Personal Use of Item 141 : Comparative financial reports*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	1.4	1.9	84.5	13.6	564	0.5	1.1	1.6	85.5	12.9	2064	1.6	3.9	5.5	80.1	14.4
2. School Type																		
a. New York City	111	0.0	1.8	1.8	76.6	21.6	242	0.0	1.2	1.2	84.7	14.0	695	1.7	3.5	5.2	77.7	17.0
b. Large City	122	0.8	1.6	2.5	83.6	13.9	105	1.0	1.0	1.9	86.7	11.4	426	1.6	5.4	7.0	78.4	14.6
c. Small City Suburban	323	0.3	1.5	1.9	85.8	12.4	185	1.1	1.1	2.2	83.7	14.1	771	0.9	3.8	4.7	81.3	14.0
d. Rural	75	1.3	0.0	1.3	92.0	6.7	32	0.0	0.0	0.0	96.9	3.1	172	3.5	2.9	6.4	88.4	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 303 : Frequency of Personal Use of Item 142 : Post-Closing Trial Balance*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	1.1	1.4	86.2	12.4	564	0.7	0.7	1.4	86.2	12.4	2064	2.1	4.0	6.1	80.6	13.
2. School Type																		
a. New York City	111	0.0	0.9	0.9	79.3	19.8	242	0.0	1.2	1.2	85.1	13.6	695	2.0	4.0	6.0	78.1	15.
b. Large City	122	0.8	0.0	0.8	85.2	13.9	105	1.9	1.0	2.9	85.7	11.4	426	3.3	5.2	8.5	77.0	14.
c. Small City Suburban	323	0.0	1.5	1.5	87.3	11.1	185	1.1	0.0	1.1	85.9	13.0	771	1.2	3.8	4.9	82.7	12.
d. Rural	75	1.3	1.3	2.7	93.3	4.0	32	0.0	0.0	0.0	96.9	3.1	172	3.5	2.3	5.8	89.5	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 304 :

requency of Per-
onal Use of
tem 143 :

chedules
(abstracts) of
Accounts Re-
ceivable or
Accounts Payable*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.6	1.3	1.9	84.8	13.3	564	0.7	1.1	1.8	85.4	12.8	2064	1.7	4.5	6.3	79.7	14.0
. School Type																		
a. New York City	111	0.9	0.0	0.9	79.3	19.8	242	0.4	1.2	1.7	84.3	14.0	695	1.6	4.2	5.8	77.7	16.4
b. Large City	122	0.8	0.0	0.8	83.6	15.6	105	1.9	1.9	4.8	84.8	11.4	426	2.8	5.2	8.0	76.8	15.3
c. Small City Suburban	323	0.0	2.5	2.5	85.1	12.4	185	0.5	0.5	1.1	85.4	13.5	771	0.9	4.7	5.6	81.2	13.2
d. Rural	75	2.7	0.0	2.7	93.3	4.0	32	0.0	0.0	0.0	96.9	3.1	172	3.5	3.5	7.0	88.4	4.7

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 305 :

requency of Per-
onal Use of
tem 144 :

orporation income
tax return form*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	1.0	1.2	86.4	12.5	564	0.5	0.7	1.2	86.3	12.4	2064	1.1	2.2	3.3	83.4	15.3
2. School Type																		
a. New York City	111	0.0	0.9	0.9	79.3	19.8	242	0.4	0.8	1.2	85.5	13.2	695	1.6	2.0	3.6	80.3	16.0
b. Large City	122	0.0	1.6	1.6	84.4	13.9	105	1.9	1.0	2.9	84.8	12.4	426	1.6	3.3	4.9	80.5	14.6
c. Small City Suburban	323	0.0	0.9	0.9	87.9	11.1	185	0.0	0.5	0.5	86.5	13.0	771	0.3	1.7	1.9	85.9	12.2
d. Rural	75	1.3	0.0	1.3	93.3	5.3	32	0.0	0.0	0.0	96.9	3.1	172	1.2	2.9	4.1	91.3	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 306 : equency of Per- nal Use of em 145 : anchise tax return form*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.2	0.6	0.8	87.0	12.2	564	0.2	0.5	0.7	86.0	13.3	2064	0.4	1.7	2.2	84.1	13.8
School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.0	0.4	0.4	86.0	13.6	695	0.6	2.2	2.7	80.9	16.3
b. Large City	122	0.0	0.8	0.8	85.2	13.9	105	1.0	0.0	1.0	85.7	13.3	426	0.7	2.1	2.8	82.2	15.0
c. Small City Suburban	323	0.3	0.9	1.2	87.6	11.1	185	0.0	0.5	0.5	84.9	14.6	771	0.3	1.2	1.4	85.9	12.7
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	3.1	3.1	93.8	3.1	172	0.0	1.7	1.7	93.0	5.2

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 307 :

equency of Per-
nal Use of
em 146 :

her tax report
forms*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	1.6	7.3	8.9	77.6	13.5	564	2.0	5.0	6.9	79.4	13.7	2064	2.8	9.6	12.4	73.2	14.4
School Type																		
a. New York City	111	0.9	6.3	7.2	71.2	21.6	242	1.7	5.4	7.0	78.1	14.9	695	3.0	8.6	11.7	70.8	17.4
b. Large City	122	2.5	6.6	9.0	75.4	15.6	105	4.8	3.8	8.6	77.1	14.3	426	4.0	9.6	13.6	70.4	16.0
c. Small City Suburban	323	1.9	8.4	10.2	78.3	11.5	185	1.1	5.9	7.0	79.5	13.5	771	2.2	10.9	13.1	74.2	12.7
d. Rural	75	0.0	5.3	5.3	88.0	6.7	32	0.0	0.0	0.0	96.9	3.1	172	1.2	7.6	8.7	84.9	6.4

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 308 :

Frequency of Personal Use of Item 147 :

Posted from journals to the ledger accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	1.0	1.2	83.0	15.8	564	0.7	2.3	3.0	81.6	15.4	2064	2.4	4.5	6.8	77.3	15.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	74.8	25.2	242	0.4	1.2	1.7	79.8	18.6	695	1.7	4.2	5.9	73.7	20.
b. Large City	122	0.0	0.0	0.0	78.7	21.3	105	1.9	3.8	5.7	78.1	16.2	426	3.8	5.2	8.9	72.5	18.
c. Small City Suburban	323	0.3	1.5	1.9	85.1	13.0	185	0.5	2.2	2.7	83.7	13.5	771	1.8	4.4	6.2	80.7	13.
d. Rural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	6.3	6.3	93.8	0.0	172	4.1	4.1	8.1	87.8	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 309 : Frequency of Personal Use of Item 148 : Used a general ledger*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	2.7	3.5	83.5	13.0	564	1.1	4.1	5.1	82.6	12.2	2064	2.9	6.2	9.1	78.0	13.0
2. School Type																		
a. New York City	111	0.0	0.9	0.9	81.1	18.0	242	0.8	2.1	2.9	83.1	14.0	695	2.3	5.0	7.3	76.8	15.7
b. Large City	122	0.0	3.3	3.3	78.7	18.0	105	1.9	6.7	8.6	80.0	11.4	426	3.8	7.7	11.5	74.2	14.3
c. Small City Suburban	323	1.2	3.4	4.6	84.2	11.1	185	1.1	4.9	5.9	81.6	12.4	771	2.3	6.7	9.1	79.1	11.8
d. Rural	75	1.3	1.3	2.7	92.0	5.3	32	0.0	6.3	6.3	93.8	0.0	172	5.2	4.7	9.9	86.0	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 310 :

requency of Per-
onal Use of
tem 149 :

Used a "T" Account form for your general ledger accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.0	0.8	0.8	85.3	13.9	564	0.4	2.8	3.2	83.3	13.5	2064	2.3	5.3	7.6	78.4	14.0
. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.8	2.1	2.9	82.2	14.9	695	2.6	4.5	7.1	76.3	16.5
b. Large City	122	0.0	0.8	0.8	81.1	18.0	105	0.0	6.7	6.7	81.9	11.4	426	3.5	8.0	11.5	73.9	14.6
c. Small City Suburban	323	0.0	0.9	0.9	86.4	12.7	185	0.0	2.2	2.2	82.7	15.1	771	1.2	5.1	6.2	80.3	13.5
d. Rural	75	0.0	1.3	1.3	92.0	6.7	32	0.0	0.0	0.0	100	0.0	172	3.5	2.9	6.4	89.0	4.7

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 311 : Frequency of Personal Use of Item 150 : Indicated pencil balances in the explanation columns of general ledger accounts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	1.3	1.7	85.1	13.2	564	0.9	3.0	3.9	83.3	12.8	2064	2.4	5.4	7.8	78.7	13.5
2. School Type																		
a. New York City	111	0.0	1.8	1.8	81.1	17.1	242	0.8	1.7	2.5	83.1	14.5	695	2.3	4.7	7.1	77.0	15.8
b. Large City	122	0.8	0.0	0.8	81.1	18.0	105	1.9	2.9	4.8	83.8	11.4	426	3.8	5.2	8.9	76.1	15.0
c. Small City Suburban	323	0.6	1.5	2.2	86.1	11.8	185	0.5	4.9	5.4	81.1	13.5	771	1.4	6.4	7.8	79.8	12.5
d. Rural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	3.1	3.1	96.9	0.0	172	4.1	4.1	8.1	86.6	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 312 : Frequency of Personal Use of Item 151 : Ruled and balanced the accounts at the end of the fiscal period*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.0	3.5	4.4	82.6	13.0	564	1.6	3.2	4.8	81.4	13.8	2064	3.1	6.2	9.3	77.0	13.7
2. School Type																		
a. New York City	111	0.0	2.7	2.7	80.2	17.1	242	2.1	1.2	3.3	81.0	15.7	695	3.6	4.0	7.6	75.3	17.0
b. Large City	122	1.6	1.6	3.3	78.7	18.0	105	2.9	4.8	7.6	80.0	12.4	426	4.5	6.1	10.6	74.9	14.6
c. Small City Suburban	323	1.2	3.4	4.6	84.0	11.5	185	0.5	4.9	5.4	80.5	14.1	771	1.9	7.7	9.6	78.1	12.3
d. Rural	75	0.0	8.0	8.0	86.7	5.3	32	0.0	3.1	3.1	93.8	3.1	172	3.5	8.1	11.6	83.7	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 313 :

Frequency of Personal Use of Item 152 :

Used subsidiary ledgers (for customers' or creditors' accounts)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.8	0.8	85.3	13.9	564	0.7	0.7	1.4	84.4	14.2	2064	1.7	3.7	5.5	80.2	14.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.8	0.8	1.7	82.7	15.7	695	1.9	3.6	5.5	77.4	17.
b. Large City	122	0.0	2.5	2.5	78.7	18.9	105	1.9	0.0	1.9	85.7	12.4	426	3.3	4.7	8.0	76.5	15.
c. Small City Suburban	323	0.0	0.6	0.6	87.0	12.4	185	0.0	1.1	1.1	83.7	15.1	771	0.6	3.8	4.4	82.4	13.2
d. Rural	75	0.0	0.0	0.0	93.3	6.7	32	0.0	0.0	0.0	96.9	3.1	172	2.3	1.7	4.1	90.7	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 314 :

requency of Per-
sonal Use of
tem 153 :

Used the three column account form for your subsidiary ledger accounts (debit, credit, and balance columns)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	1.7	1.9	83.0	15.1	564	1.1	0.7	1.8	83.9	14.4	2064	1.6	4.3	5.9	79.0	15.1
2. School Type																		
a. New York City	111	0.0	0.0	0.0	80.2	19.8	242	0.8	0.8	1.7	81.8	16.5	695	1.2	4.2	5.3	76.5	18.0
b. Large City	122	0.8	1.6	2.5	76.2	21.3	105	3.8	1.0	4.8	82.9	12.4	426	3.3	5.2	8.5	75.1	16.4
c. Small City Suburban	323	0.0	2.5	2.5	84.5	13.0	185	0.0	0.5	0.5	84.9	14.6	771	0.8	4.4	5.2	81.2	13.6
d. Rural	75	0.0	1.3	1.3	92.0	6.7	32	0.0	0.0	0.0	96.9	3.1	172	2.9	2.3	5.2	88.4	6.4

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 315 : Frequency of Personal Use of Item 154 : Pencil-footed Accounts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.8	2.7	3.5	83.4	13.2	564	2.1	1.8	3.9	83.3	12.8	2064	3.2	5.8	9.1	77.5	13.5
2. School Type																		
a. New York City	111	0.9	0.9	1.8	81.1	17.1	242	2.9	0.8	3.7	82.2	14.0	695	4.5	4.3	8.8	75.4	15.7
b. Large City	122	1.6	2.5	4.1	76.2	19.7	105	1.9	1.9	3.8	82.9	13.3	426	3.8	5.6	9.4	75.1	15.5
c. Small City Suburban	323	0.6	3.4	4.0	85.1	10.8	185	1.6	2.7	4.3	83.2	12.4	771	1.8	7.4	9.2	78.7	12.1
d. Rural	75	0.0	2.7	2.7	90.7	6.7	32	0.0	3.1	3.1	93.8	3.1	172	3.5	5.2	8.7	85.5	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 316 :

requency of Personal Use of tem 155 :

Keyed-off on single-lined customers' or creditors' accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	0.8	1.0	85.3	13.8	564	0.5	0.7	1.2	84.4	14.4	2064	1.3	3.1	4.5	80.1	15.4
2. School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.4	1.2	1.7	83.5	14.9	695	1.2	3.5	4.6	77.6	17.7
b. Large City	122	0.8	0.8	1.6	80.3	18.0	105	1.9	1.0	2.9	83.8	13.3	426	2.6	4.9	7.5	75.8	16.7
c. Small City Suburban	323	0.0	1.2	1.2	86.7	12.1	185	0.0	0.0	.0.0	84.3	15.7	771	0.8	2.3	3.1	82.6	14.3
d. Rural	75	0.0	0.0	0.0	93.3	6.7	32	0.0	0.0	0.0	93.8	6.3	172	1.2	1.2	2.3	89.5	8.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 317 : Frequency of Personal Use of Item 156 : Used a voucher system in controlling expenditures*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	0.6	1.3	85.6	13.2	564	0.0	1.2	1.2	85.4	13.3	2064	1.1	4.3	5.4	80.3	14.3
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	0.8	0.8	84.3	14.9	695	0.6	4.6	5.2	77.4	17.3
b. Large City	122	0.8	0.0	0.8	82.0	17.2	105	0.0	2.9	2.9	83.8	13.3	426	2.3	4.9	7.3	77.0	15.7
c. Small City Suburban	323	0.6	0.9	1.5	87.3	11.1	185	0.0	1.1	1.1	85.9	13.0	771	0.9	3.6	4.5	82.9	12.6
d. Rural	75	1.3	1.3	2.7	89.3	8.0	32	0.0	0.0	0.0	96.9	3.1	172	1.2	4.1	5.2	88.4	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 318 : requency of Per-onal Use of tem 157 : Recorded check numbers in the cash payments journal*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.4	2.5	4.0	83.2	12.8	564	1.8	1.4	3.2	83.3	13.5	2064	3.1	5.6	8.7	77.4	13.9
2. School Type																		
a. New York City	111	0.9	0.0	0.9	81.1	18.0	242	1.2	0.8	2.1	82.7	15.3	695	2.0	4.9	6.9	75.8	17.1
b. Large City	122	3.3	3.3	6.6	76.2	17.2	105	1.9	2.9	4.8	81.9	13.3	426	4.9	6.6	11.5	73.5	15.0
c. Small City Suburban	323	1.2	3.4	4.6	84.5	10.8	185	2.7	1.6	4.3	82.7	13.0	771	3.0	5.8	8.8	78.7	12.5
d. Rural	75	0.0	1.3	1.3	92.0	6.7	32	0.0	0.0	0.0	96.9	3.1	172	2.9	5.2	8.1	87.2	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 319 :

requency of Per-
sonal Use of
tem 158 :

Recorded bank deposits in the Cash Receipts Journal*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.4	2.7	4.1	83.4	12.5	564	1.6	1.6	3.2	84.0	12.8	2064	3.0	5.7	8.7	77.8	13.
2. School Type																		
a. New York City	111	0.9	0.0	0.9	82.0	17.1	242	1.7	0.8	2.5	83.5	14.0	695	2.9	5.0	7.9	76.0	16.
b. Large City	122	0.8	3.3	4.1	78.7	17.2	105	1.0	4.8	5.7	80.9	13.3	426	3.5	6.3	9.9	74.9	15.
c. Small City Suburban	323	2.2	4.0	6.2	83.3	10.5	185	2.2	1.1	3.2	84.3	12.4	771	3.0	6.1	9.1	78.7	12.2
d. Rural	75	0.0	0.0	0.0	93.3	6.7	32	0.0	0.0	0.0	96.9	3.1	172	2.3	5.2	7.6	87.2	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 320 : Frequency of Personal Use of Item 159 : Discounted your own (or business's) notes payable*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	2.4	2.5	84.2	13.3	564	0.2	2.7	2.8	83.9	13.3	2064	1.1	5.3	6.4	79.7	13.9
2. School Type																		
a. New York City	111	0.0	0.9	0.9	82.0	17.1	242	0.0	2.5	2.5	83.1	14.5	695	1.2	4.7	5.9	77.8	16.1
b. Large City	122	0.8	3.3	4.1	78.7	17.2	105	1.0	4.8	5.7	80.9	13.3	426	2.3	5.9	8.2	77.0	14.8
c. Small City Suburban	323	0.0	2.5	2.5	85.4	12.1	185	0.0	1.6	1.6	85.4	13.0	771	0.4	5.4	5.8	81.1	13.1
d. Rural	75	0.0	2.7	2.7	90.7	6.7	32	0.0	3.1	3.1	90.6	6.3	172	0.6	5.8	6.4	87.2	6.4

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 321 : Frequency of Personal Use of Item 160 : Computed the discount on a note*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	3.5	3.8	83.0	13.2	564	0.4	2.8	3.2	83.2	13.7	2064	1.3	7.7	9.0	77.6	13.5
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	2.1	2.1	82.7	15.3	695	1.2	6.9	8.1	75.4	16.1
b. Large City	122	0.8	0.8	1.6	81.1	17.2	105	0.0	3.8	3.8	82.9	13.3	426	1.9	8.0	9.9	75.8	14.3
c. Small City Suburban	323	0.3	4.3	4.6	83.6	11.8	185	1.1	3.8	4.9	81.6	13.5	771	1.0	8.2	9.2	78.5	12.3
d. Rural	75	0.0	9.3	9.3	85.3	5.3	32	0.0	0.0	0.0	96.9	3.1	172	1.7	7.6	9.3	86.0	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 322 : Frequency of Personal Use of Item 161 : Decided which accounts were to be debited and credited*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	3.0	3.6	82.7	13.6	564	2.5	2.5	5.0	81.6	13.5	2064	3.9	5.7	9.6	76.6	13.
2. School Type																		
a. New York City	111	0.0	1.8	1.8	81.1	17.1	242	2.1	1.7	3.7	81.0	15.3	695	3.7	4.6	8.3	75.1	16.
b. Large City	122	1.6	0.8	2.5	79.5	18.0	105	1.9	4.8	6.7	80.0	13.3	426	4.7	6.3	11.0	73.9	15.
c. Small City Suburban	323	0.6	3.4	4.0	84.0	12.1	185	3.8	2.7	6.5	80.5	13.0	771	3.5	6.2	9.7	77.7	12.6
d. Rural	75	0.0	6.7	6.7	85.3	8.0	32	0.0	0.0	0.0	96.9	3.1	172	4.7	5.8	10.5	83.7	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 323 : Frequency of Personal Use of Item 162 : Checked the equality of debits and credits of each entry*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	1.7	2.2	84.0	13.8	564	2.0	2.3	4.3	81.7	14.0	2064	3.5	5.3	8.8	76.8	14.4
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	2.1	2.1	4.1	79.8	16.1	695	3.3	4.6	7.9	75.0	17.0
b. Large City	122	1.6	0.8	2.5	79.5	18.0	105	1.9	2.9	4.8	81.9	13.3	426	4.5	5.2	9.6	74.6	15.7
c. Small City Suburban	323	0.3	2.5	2.8	84.8	12.4	185	2.2	2.7	4.9	81.6	13.5	771	2.7	6.2	8.9	77.8	13.2
d. Rural	75	0.0	2.7	2.7	90.7	6.7	32	0.0	0.0	0.0	96.9	3.1	172	5.2	4.1	9.3	84.9	5.8

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 324 : Frequency of Personal Use of Item 163 : Checked the equality of debit and credit journal columns*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	1.6	1.9	85.1	13.0	564	1.1	2.1	3.2	82.6	14.2	2064	2.8	4.6	7.3	78.5	14.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.9	17.1	242	0.8	1.7	2.5	81.4	16.1	695	2.3	4.0	6.3	76.4	17.
b. Large City	122	1.6	0.8	2.5	80.3	17.2	105	1.9	2.9	4.8	80.9	14.3	426	4.2	4.5	8.7	76.1	15.
c. Small City Suburban	323	0.0	2.8	2.8	85.4	11.8	185	1.1	2.7	3.8	82.7	13.5	771	2.2	5.4	7.7	79.5	12.
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	0.0	0.0	0.0	96.9	3.1	172	3.5	2.9	6.4	88.4	5.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 325 :

Frequency of Personal Use of Item 164 :

Handled COD Sales*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.1	8.2	9.4	78.0	12.7	564	1.1	10.1	11.2	75.4	13.5	2064	1.4	12.7	14.1	72.8	13.1
2. School Type																		
a. New York City	111	0.9	9.9	10.8	72.1	17.1	242	1.7	11.2	12.8	72.3	14.9	695	1.7	13.8	15.5	68.5	15.8
b. Large City	122	1.6	6.6	8.2	76.2	15.6	105	1.0	14.3	15.2	71.4	13.3	426	1.6	14.8	16.4	70.7	12.9
c. Small City Suburban	323	1.2	8.4	9.6	78.9	11.5	185	0.0	7.6	7.6	78.9	13.5	771	0.9	10.8	11.7	75.7	12.6
d. Rural	75	0.0	8.0	8.0	85.3	6.7	32	3.1	3.1	6.3	90.6	3.1	172	1.7	12.2	14.0	81.4	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 326 : Frequency of Personal Use of Item 165 : Made deductions for items other than taxes from the payroll checks--such as U.S. Bonds, insurance, pensions, etc.*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	3.2	3.6	82.4	13.9	564	0.9	3.5	4.4	80.9	14.7	2064	1.5	6.1	7.6	77.7	14.
2. School Type																		
a. New York City	111	0.0	3.6	3.6	76.6	19.8	242	0.4	3.7	4.1	78.5	17.3	695	1.3	6.0	7.3	74.4	18.
b. Large City	122	0.0	5.7	5.7	75.4	18.9	105	1.0	3.8	4.8	80.9	14.3	426	1.2	9.2	10.3	74.2	15.
c. Small City Suburban	323	0.9	2.5	3.4	84.5	12.1	185	1.6	3.8	5.4	81.6	13.0	771	1.6	4.5	6.1	80.4	13.
d. Rural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	0.0	0.0	93.8	6.3	172	2.9	4.7	7.6	87.2	5.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 327 : Frequency of Personal Use of Item 166 : Made combined (compound) journal entries*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	1.3	1.3	84.9	13.8	564	0.2	1.1	1.2	83.5	15.2	2064	1.8	3.7	5.5	79.7	14.7
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.9	17.1	242	0.0	1.2	1.2	82.6	16.1	695	1.6	3.5	5.0	78.0	16.8
b. Large City	122	0.0	2.5	2.5	79.5	18.0	105	1.0	1.0	1.9	82.9	15.2	426	2.8	4.0	6.8	77.0	16.2
c. Small City Suburban	323	0.0	1.2	1.2	85.8	13.0	185	0.0	1.1	1.1	82.7	16.2	771	1.3	3.9	5.2	80.5	14.3
d. Rural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	0.0	0.0	96.9	3.1	172	2.3	3.5	5.8	89.5	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 328 :

requency of Per-
onal Use of
tem 167 :

de journal
entries that
required double
posting*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.0	0.8	0.8	85.9	13.3	564	0.2	0.9	1.0	84.8	14.2	2064	1.5	3.9	5.4	80.3	14.3
. School Type																		
a. New York City	111	0.0	0.0	0.0	82.9	17.1	242	0.0	1.7	1.7	82.2	16.1	695	1.6	3.5	5.0	77.7	17.1
b. Large City	122	0.0	1.6	1.6	81.1	17.2	105	1.0	0.0	1.0	85.7	13.3	426	2.3	4.9	7.3	77.5	15.3
c. Small City Suburban	323	0.0	0.6	0.6	86.7	12.7	185	0.0	0.5	0.5	85.9	13.5	771	0.9	3.6	4.5	82.0	13.5
d. Rural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	0.0	0.0	93.8	6.3	172	1.7	4.1	5.8	90.1	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 329 :

Frequency of Personal Use of Item 168 :

Adjusted accrued items, such as salaries and interest*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	1.7	1.7	85.1	13.2	564	0.2	1.6	1.8	83.9	14.4	2064	1.5	4.6	6.1	79.9	14.1
2. School Type																		
a. New York City	111	0.0	0.9	0.9	80.2	18.9	242	0.0	2.1	2.1	81.8	16.1	695	1.6	4.0	5.6	77.1	17.1
b. Large City	122	0.0	1.6	1.6	81.1	17.2	105	1.0	0.0	1.0	85.7	13.3	426	1.9	5.6	7.5	77.5	15.0
c. Small City Suburban	323	0.0	2.2	2.2	86.1	11.8	185	0.0	1.6	1.6	83.7	14.6	771	1.0	4.4	5.4	81.6	13.0
d. Rural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	3.1	3.1	93.8	3.1	172	2.3	4.7	7.0	89.0	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 330 :

Frequency of Personal Use of Item 169 :

Made reversing entries (post-closing)*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.8	0.8	85.7	13.5	564	0.2	0.9	1.0	84.6	14.4	2064	1.4	3.8	5.1	80.4	14.4
2. School Type																		
a. New York City	111	0.0	0.0	0.0	80.2	19.8	242	0.0	1.7	1.7	82.2	16.1	695	1.3	3.6	4.9	77.6	17.4
b. Large City	122	0.0	1.6	1.6	81.1	17.2	105	1.0	0.0	1.0	85.7	13.0	426	1.9	4.9	6.8	77.9	15.3
c. Small City Suburban	323	0.0	0.6	0.6	87.3	12.1	185	0.0	0.5	0.5	84.9	14.6	771	0.9	3.6	4.5	82.1	13.4
d. Rural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	0.0	0.0	96.9	3.1	172	2.3	2.3	4.7	90.1	5.2

*For simplicity in reporting, the number of respondents using the item: Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 331 :

requency of Per-
onal Use of
tem 170 :
erified invoice
xtentions and/or
erms.*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.2	1.3	1.5	85.4	13.2	564	0.2	2.0	2.3	83.0	14.7	2064	0.9	4.6	5.5	80.0	14.5
School Type																		
a. New York City	111	0.0	0.9	0.9	81.1	18.0	242	0.0	2.1	2.1	81.8	16.1	695	0.6	4.3	4.9	77.7	17.3
b. Large City	122	0.8	2.5	3.3	79.5	17.2	105	1.0	1.9	2.9	82.9	14.3	426	1.6	7.0	8.7	75.6	15.7
c. Small City Suburban	323	0.0	1.2	1.2	86.7	12.1	185	0.5	1.6	2.2	82.7	15.1	771	0.8	3.8	4.5	81.7	13.7
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	3.1	3.1	93.8	3.1	172	1.2	2.9	4.1	91.9	4.1

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 332 : requency of Personal Use of tem 171 : Recorded charges or credits for deferred items*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	1.3	1.3	84.6	14.1	564	0.2	0.9	1.0	85.1	13.8	2064	0.8	3.8	4.6	80.6	14.8
2. School Type																		
a. New York City	111	0.0	0.9	0.9	79.3	19.8	242	0.0	1.2	1.2	83.5	15.3	695	0.9	3.6	4.5	78.1	17.3
b. Large City	122	0.0	2.5	2.5	79.5	18.0	105	1.0	1.0	1.9	85.7	12.4	426	0.7	5.9	6.6	78.2	15.3
c. Small City Suburban	323	0.0	1.2	1.2	86.1	12.7	185	0.0	0.5	0.5	84.9	14.6	771	0.8	3.2	4.0	81.8	14.1
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	0.0	0.0	0.0	96.9	3.1	172	0.6	2.3	2.9	90.7	6.4

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 333 : requency of Per- onal Use of tem 172 : Decided (or helped decide) to whom credit should be extended.*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.2	2.5	2.7	84.8	12.5	564	0.0	1.4	1.4	84.9	13.7	2064	0.6	4.0	4.6	81.9	13.5
. School Type																		
a. New York City	111	0.0	1.8	1.8	81.1	17.1	242	0.0	2.1	2.1	82.2	15.7	695	0.6	3.3	3.9	79.1	16.8
b. Large City	122	0.0	0.8	0.8	82.8	16.4	105	0.0	1.0	1.0	86.7	12.4	426	0.7	4.9	5.6	80.0	14.3
c. Small City Suburban	323	0.3	3.4	3.7	84.8	11.5	185	0.0	1.1	1.1	85.4	13.5	771	0.4	4.2	4.5	83.3	12.2
d. Rural	75	0.0	2.7	2.7	93.3	4.0	32	0.0	0.0	0.0	96.9	3.1	172	1.2	4.1	5.2	90.7	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 334:

requency of Per-
onal Use of
tem 173:
sed credit rating
gencies.*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	Nc.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.6	4.1	4.8	82.4	12.8	564	0.2	2.8	3.0	82.6	14.4	2064	0.8	4.9	5.7	80.5	13.9
School Type																		
a. New York City	111	0.9	4.5	5.4	76.6	18.0	242	0.4	0.4	0.8	83.1	16.1	695	1.0	4.0	5.0	78.4	16.4
b. Large City	122	0.0	2.5	2.5	80.3	17.2	105	0.0	3.8	3.8	82.9	13.3	426	0.7	4.7	5.4	79.6	15.0
c. Small City Suburban	323	0.9	4.3	5.3	83.3	11.5	185	0.0	5.4	5.4	80.0	14.6	771	0.6	5.7	6.4	80.4	13.2
d. Rural	75	0.0	5.3	5.3	90.7	4.0	32	0.0	3.1	3.1	93.8	3.1	172	0.6	5.2	5.8	90.7	3.5

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 335 :

Frequency of Personal Use of Item 174 : Used collection agencies.*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	Nc.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	0.2	0.5	87.0	12.5	564	0.0	0.9	0.9	85.3	13.8	2064	0.5	1.6	2.1	84.2	13.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.0	0.0	0.0	84.3	15.7	695	0.4	1.0	1.4	81.9	16.
b. Large City	122	0.0	0.0	0.0	82.8	17.2	105	0.0	1.9	1.9	84.8	13.3	426	0.7	3.1	3.8	81.5	14.
c. Small City Suburban	323	0.6	0.3	0.9	88.5	10.5	185	0.0	1.6	1.6	84.9	13.5	771	0.4	1.3	1.7	85.7	12.
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	0.0	0.0	96.9	3.1	172	0.6	2.3	2.9	93.0	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 336 :

Frequency of Personal Use of Item 175 :

Computed the interest on interest bearing notes*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	3.5	4.1	83.4	12.5	564	0.9	4.4	5.3	81.2	13.5	2064	1.8	7.5	9.3	77.3	13.1
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.4	3.7	4.1	80.6	15.3	695	1.7	6.0	7.8	75.5	16.
b. Large City	122	0.8	0.8	1.6	81.1	17.2	105	2.9	4.8	7.6	78.1	14.3	426	3.3	8.0	11.3	74.2	14.
c. Small City Suburban	323	0.9	4.3	5.3	84.2	10.5	185	0.5	4.3	4.9	82.7	12.4	771	1.2	7.8	8.9	79.1	11.
d. Rural	75	0.0	9.3	9.3	85.3	5.3	32	0.0	9.4	9.4	87.5	3.1	172	1.7	10.5	12.2	83.1	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 337 : Frequency of Personal Use of Item 176 : Computed or taken advantage of cash or trade discounts*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	3.2	13.8	17.0	70.2	12.8	564	3.2	15.1	18.3	67.7	14.0	2064	4.0	18.1	22.1	64.1	13.
2. School Type																		
a. New York City	111	1.8	7.2	9.0	73.0	18.0	242	0.4	14.5	14.9	68.2	16.9	695	2.2	15.0	17.1	65.6	17.
b. Large City	122	5.7	10.7	16.4	68.0	15.6	105	7.6	14.3	21.9	65.7	12.4	426	6.3	17.8	24.2	61.7	14.
c. Small City Suburban	323	3.1	17.8	20.9	69.3	11.0	185	3.8	17.8	21.6	65.4	13.0	771	4.3	20.4	24.6	63.0	12.
d. Rural	75	1.3	20.0	21.3	73.3	5.3	32	6.3	6.3	12.5	84.4	3.1	172	4.7	21.5	26.2	68.6	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 338 :

Frequency of Personal Use of Item 177 :

Computed or recorded depreciation of fixed assets*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	1.7	2.4	85.1	12.5	564	0.2	2.7	2.8	83.3	13.8	2064	1.9	5.4	7.3	79.0	13.7
2. School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.0	2.9	2.9	80.6	16.5	695	2.0	4.3	6.3	76.3	17.3
b. Large City	122	1.6	1.6	3.3	80.3	16.4	105	1.0	2.9	3.8	82.9	13.3	426	2.8	6.6	9.4	76.1	14.6
c. Small City Suburban	323	0.3	1.9	2.2	87.3	10.5	185	0.0	2.2	2.2	85.4	12.4	771	1.0	5.6	6.6	81.3	12.1
d. Rural	75	1.3	4.0	5.3	89.3	5.3	32	0.0	3.1	3.1	93.8	3.1	172	2.9	5.8	8.7	86.6	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 339 : Frequency of Personal Use of Item 178 : Used a sample guide when preparing the financial statements*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	2.9	3.0	84.5	12.5	564	1.2	3.4	4.6	81.4	14.0	2064	1.4	6.8	8.1	77.9	14.0
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.8	4.5	5.4	78.1	16.5	695	1.3	6.2	7.5	74.4	18.0
b. Large City	122	0.0	4.1	4.1	80.3	15.6	105	2.9	2.9	5.7	81.9	12.4	426	2.1	7.3	9.4	76.5	14.1
c. Small City Suburban	323	0.3	2.8	3.1	85.4	11.5	185	1.1	2.7	3.8	82.7	13.5	771	1.0	6.9	7.9	79.6	12.5
d. Rural	75	0.0	5.3	5.3	90.7	4.0	32	0.0	0.0	0.0	96.9	3.1	172	1.2	7.6	8.7	87.2	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 340: requency of Personal Use of tem 179 : Prepared the financial statements from a worksheet*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	1.1	1.1	86.4	12.5	564	0.7	1.1	1.8	84.6	13.7	2064	1.9	4.2	6.1	80.2	13.7
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.4	1.2	1.7	82.2	16.1	695	2.2	3.5	5.6	76.7	17.6
b. Large City	122	0.0	0.8	0.8	82.0	17.2	105	1.9	1.0	2.9	84.8	12.4	426	2.8	4.5	7.3	78.4	14.3
c. Small City Suburban	323	0.0	1.2	1.2	87.9	10.8	185	0.5	1.1	1.6	85.4	13.0	771	1.2	4.5	5.7	82.2	12.1
d. Rural	75	0.0	2.7	2.7	93.3	4.0	32	0.0	0.0	0.0	96.9	3.1	172	1.7	5.2	7.0	89.5	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 341 :

requency of Per-
onal Use of
tem 180 :

Prepared the financial statements directly from the ledger accounts*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.0	0.5	0.5	87.0	12.5	564	0.4	1.4	1.8	84.2	14.0	2064	1.0	3.5	4.5	81.3	14.2
School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	1.7	1.7	82.2	16.1	695	0.7	3.6	4.3	77.8	17.7
b. Large City	122	0.0	0.8	0.8	82.8	16.4	105	1.0	1.0	1.9	84.8	13.3	426	1.9	4.0	5.9	78.9	15.3
c. Small City Suburban	323	0.0	0.3	0.3	88.5	11.1	185	0.5	1.6	2.2	84.3	13.5	771	0.6	3.1	3.8	83.4	12.8
d. Rural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	0.0	0.0	96.9	3.1	172	1.2	4.1	5.2	90.7	4.1

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 342 :

requency of Per-
onal Use of
tem 181 :

Interpreted
financial
reports*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.2	1.9	2.1	85.1	12.8	564	0.9	1.4	2.3	83.2	14.5	2064	1.3	4.7	6.0	79.6	14.4
. School Type																		
a. New York City	111	0.0	1.8	1.8	79.3	18.9	242	0.8	2.9	3.7	79.3	16.9	695	1.4	5.2	6.6	75.3	18.0
b. Large City	122	0.0	1.6	1.6	81.1	17.2	105	1.0	1.0	1.9	83.8	14.3	426	0.7	5.6	6.3	77.7	16.0
c. Small City Suburban	323	0.3	2.2	2.5	86.4	11.1	185	1.1	0.0	1.1	85.9	13.0	771	1.3	4.2	5.4	82.0	12.6
d. Rural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	0.0	0.0	93.8	6.3	172	1.7	2.9	4.7	90.7	4.7

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 343 : Frequency of Personal Use of Item 182 : Used graphs as an aid in interpreting the financial reports*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.5	0.5	87.2	12.4	564	0.2	1.2	1.4	84.6	14.0	2064	0.5	3.1	3.6	82.5	14.0
2. School Type																		
a. New York City	111	0.0	1.8	1.8	79.3	18.9	242	0.0	1.7	1.7	83.1	15.3	695	0.4	3.7	4.2	78.7	17.0
b. Large City	122	0.0	0.0	0.0	83.6	16.4	105	0.0	1.9	1.9	83.8	14.3	426	0.5	3.3	3.8	80.3	16.0
c. Small City Suburban	323	0.0	0.3	0.3	89.2	10.5	185	0.5	0.5	1.1	84.9	14.1	771	0.6	2.3	3.0	84.7	12.3
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	0.0	0.0	96.9	3.1	172	0.6	2.9	3.5	92.4	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 344: requency of Per- nal Use of em 183: lculated the percentage of cost of goods sold on the basis of net sales*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.5	1.0	1.5	86.1	12.5	564	0.4	1.4	1.8	84.0	14.2	2064	1.3	4.6	5.8	80.4	13.8
School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.4	1.7	2.1	81.4	16.5	695	1.2	4.2	5.3	77.4	17.1
b. Large City	122	1.6	0.8	2.5	81.1	16.4	105	1.0	1.9	2.9	83.8	13.3	426	2.1	6.1	8.2	77.2	14.6
c. Small City Suburban	323	0.3	1.5	1.9	87.6	10.5	185	0.0	0.5	0.5	85.9	13.5	771	0.8	4.3	5.1	82.6	12.3
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	0.0	3.1	3.1	93.8	3.1	172	1.7	3.5	5.2	90.1	4.7

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 345 :

requency of Per-
onal Use of
tem 184 :

Calculated the percentage of gross profit on the basis of net sales*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	0.5	0.8	86.5	12.7	564	0.2	1.1	1.2	84.6	14.2	2064	1.2	4.5	5.6	80.7	13.7
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	1.2	1.2	81.8	16.9	695	1.2	4.3	5.5	77.4	17.0
b. Large City	122	0.8	0.0	0.8	82.0	17.2	105	1.0	1.9	2.9	84.8	12.4	426	1.6	6.6	8.2	77.2	14.6
c. Small City Suburban	323	0.3	0.9	1.2	87.9	10.8	185	0.0	0.5	0.5	85.9	13.5	771	0.8	3.9	4.7	83.0	12.3
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	0.0	0.0	0.0	96.9	3.1	172	1.7	2.3	4.1	91.3	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 346: Frequency of Personal Use of Item 185 : Calculated the percentage of operating expenses on the basis of net sales*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	.8	1.1	86.5	12.4	564	0.4	1.1	1.4	84.6	14.0	2064	1.1	4.4	5.5	80.8	13.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	1.7	1.7	82.2	16.1	695	0.9	4.7	5.6	77.1	17.
b. Large City	122	0.8	0.0	0.8	82.8	16.4	105	1.9	0.0	1.9	85.7	12.4	426	2.1	5.4	7.5	78.2	14.
c. Small City Suburban	323	0.3	1.5	1.9	87.3	10.8	185	0.0	0.5	0.5	85.4	14.1	771	0.6	3.6	4.3	83.1	12.
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	3.1	3.1	93.8	3.1	172	1.2	4.1	5.2	90.7	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 347 :

requency of Per-
onal Use of
tem 186 :

Calculated the
percentage of
net profit on
the basis of
net sales*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.6	0.3	1.0	87.0	12.0	564	0.5	0.9	1.4	84.6	14.0	2064	1.4	4.1	5.5	80.9	13.6
School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	1.2	1.2	82.2	16.5	695	1.0	4.3	5.3	77.4	17.1
b. Large City	122	1.6	0.0	1.6	82.0	16.4	105	2.9	0.0	2.9	84.8	12.4	426	2.6	5.6	8.2	77.5	14.3
c. Small City Suburban	323	0.6	0.6	1.2	88.5	10.2	185	0.0	0.5	0.5	85.9	13.5	771	0.9	3.1	4.0	83.8	12.2
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	3.1	3.1	93.8	3.1	172	1.7	4.1	5.8	90.1	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 348 : Frequency of Personal Use of tem 187 : Calculated the rate of merchandise turnover*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	0.0	0.3	87.2	12.5	564	0.4	1.1	1.4	85.3	13.3	2064	1.1	3.8	4.9	81.4	13.6
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.9	17.1	242	0.0	1.2	1.2	83.1	15.7	695	1.0	4.3	5.3	77.4	17.1
b. Large City	122	1.6	0.0	1.6	82.0	16.4	105	1.9	1.0	2.9	84.8	12.4	426	2.1	4.9	7.0	78.4	14.6
c. Small City Suburban	323	0.0	0.0	0.0	88.5	11.5	185	0.0	1.1	1.1	86.5	12.4	771	0.6	3.2	3.9	83.8	12.3
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	0.0	0.0	96.9	3.1	172	1.2	2.3	3.5	92.4	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 349 :

requency of Per-
onal Use of
tem 188 :
Determined the
current ratio*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	0.2	0.3	86.5	13.0	564	0.2	0.9	1.0	84.9	14.0	2064	1.2	3.9	5.1	81.0	13.9
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	0.8	0.8	83.1	16.1	695	1.2	4.3	5.5	77.7	16.7
b. Large City	122	0.0	0.0	0.0	83.6	16.4	105	1.0	0.0	1.0	85.7	13.3	426	1.6	5.2	6.8	79.1	14.1
c. Small City Suburban	323	0.3	0.3	0.6	87.3	12.1	185	0.0	1.1	1.1	85.4	13.5	771	0.9	3.1	4.0	82.6	13.4
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	0.0	3.1	3.1	93.8	3.1	172	1.7	2.3	4.1	91.3	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 350:

equency of Per-
nal Use of
em 189 :
termined the
ount of working
pital*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	1.0	3.0	4.0	82.9	13.2	564	1.1	3.0	4.1	81.9	14.0	2064	1.9	6.3	8.1	78.1	13.8
School Type																		
a. New York City	111	0.0	1.8	1.8	79.3	18.9	242	1.2	2.1	3.3	80.2	16.5	695	2.0	5.8	7.8	74.8	17.3
b. Large City	122	1.6	4.1	5.7	77.9	16.4	105	2.9	3.8	6.7	80.9	12.4	426	2.6	8.7	11.3	74.9	13.8
c. Small City Suburban	323	1.2	3.1	4.3	84.2	11.5	185	0.0	4.3	4.3	82.7	13.0	771	1.4	5.9	7.3	80.3	12.5
d. Rural	75	0.0	2.7	2.7	90.7	6.7	32	0.0	0.0	0.0	93.8	6.3	172	1.7	4.1	5.8	88.4	5.8

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 351 :

requency of Personal Use of tem 190 : Calculated the rate of return on investment*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	3.6	4.0	83.5	12.5	564	0.2	4.1	4.3	81.9	13.8	2064	1.5	7.1	8.6	77.9	13.5
2. School Type																		
a. New York City	111	0.9	3.6	4.5	76.6	18.9	242	0.0	4.1	4.1	79.8	16.1	695	2.0	6.6	8.6	74.0	13.3
b. Large City	122	0.8	4.1	4.9	77.9	17.2	105	1.9	4.8	5.7	81.9	12.4	426	1.6	9.2	10.8	75.4	13.8
c. Small City Suburban	323	0.0	3.4	3.4	86.1	10.5	185	0.0	3.8	3.8	82.7	13.5	771	1.0	6.4	7.4	80.5	12.1
d. Rural	75	0.0	4.0	4.0	92.0	4.0	32	0.0	3.1	3.1	93.8	3.1	172	1.2	7.0	8.1	87.8	4.1

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 352 :

requency of Per-
onal Use of
tem 191 :
omputed the
istribution of
rofit or loss
or a partnership*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.2	0.2	0.3	86.5	13.2	564	0.2	1.1	1.2	84.2	14.5	2064	1.1	3.5	4.6	81.3	14.1
School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	1.2	1.2	81.8	16.9	695	1.0	3.7	4.7	77.4	17.7
b. Large City	122	0.0	0.0	0.0	82.8	17.2	105	1.0	0.0	1.0	84.8	14.3	426	1.4	4.9	6.3	79.1	14.6
c. Small City Suburban	323	0.3	0.3	0.6	87.3	12.1	185	0.0	1.6	1.6	84.9	13.5	771	0.8	2.7	3.5	83.5	13.0
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	0.0	0.0	96.9	3.1	172	1.7	2.9	4.7	91.3	4.1

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 353 :

requency of Per-
onal Use of
tem 192 :
single-entry
ookkeeping system*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	2.1	5.2	7.3	74.6	17.7	564	3.0	5.0	8.0	72.5	19.5	2064	3.6	8.2	11.8	69.3	18.8
School Type																		
a. New York City	111	0.9	4.5	5.4	71.2	23.4	242	2.5	1.7	4.1	72.7	23.1	695	2.6	5.3	7.9	68.5	23.5
b. Large City	122	0.8	4.9	5.7	68.9	25.4	105	4.8	8.6	13.3	68.6	18.1	426	4.2	8.9	13.1	65.0	21.8
c. Small City Suburban	323	2.8	5.0	7.7	76.8	15.5	185	2.7	7.6	10.3	71.4	18.4	771	3.5	10.4	13.9	70.2	16.0
d. Rural	75	2.7	8.0	10.7	80.0	6.7	32	3.1	3.1	6.3	90.6	3.1	172	6.4	8.1	14.5	79.1	5.2

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or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 354 :

requency of Per-
onal Use of
tem 193 :
double-entry
ookkeeping
ystem*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	3.8	4.4	83.2	12.4	564	1.2	4.1	5.3	80.9	13.8	2064	3.4	6.8	10.2	75.7	14.1
2. School Type																		
a. New York City	111	0.0	1.8	1.8	82.9	15.3	242	1.2	2.5	3.7	81.0	15.3	695	2.9	4.9	7.8	74.8	17.3
b. Large City	122	1.6	2.5	4.1	80.3	15.6	105	1.0	9.5	10.5	78.1	11.4	426	4.5	8.7	13.1	72.1	14.8
c. Small City Suburban	323	0.3	5.0	5.3	83.0	11.8	185	1.6	3.8	5.4	79.5	15.1	771	2.7	7.8	10.5	76.4	13.1
d. Rural	75	1.3	4.0	5.3	89.3	5.3	32	0.0	0.0	0.0	96.9	3.1	172	6.4	5.2	11.6	84.3	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 355 : Frequency of Personal Use of Item 194 : Adding machine - listing*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	2.7	13.0	15.7	72.1	12.2	564	2.8	9.4	12.2	79.9	13.8	2064	5.4	15.4	20.8	65.9	13.3
2. School Type																		
a. New York City	111	0.0	9.0	9.0	73.9	17.1	242	1.7	7.4	9.1	74.8	16.1	695	4.0	11.9	16.0	67.8	16.1
b. Large City	122	4.1	13.9	18.0	64.8	17.2	105	3.8	10.5	14.3	74.3	11.4	426	6.8	15.0	21.8	63.1	15.0
c. Small City Suburban	323	3.1	13.9	17.0	72.4	10.5	185	3.8	11.4	15.1	70.8	14.1	771	4.9	18.5	23.5	64.6	11.9
d. Rural	75	2.7	13.3	16.0	80.0	4.0	32	3.1	9.4	12.5	84.4	3.1	172	9.9	15.7	25.6	70.9	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is exoressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 356 :

requency of Per-
nal Use of
em 195 :
lculating machin
otary *

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	0.6	3.5	4.1	83.0	12.8	564	0.7	3.5	4.3	81.9	13.8	2064	1.9	6.2	8.1	77.8	14.1
School Type																		
a. New York City	111	0.0	3.6	3.6	77.5	18.9	242	0.8	2.9	3.7	81.0	15.3	695	2.2	4.7	6.9	76.0	17.0
b. Large City	122	0.8	3.3	4.1	77.9	18.0	105	1.0	5.7	6.7	82.9	10.5	426	2.8	7.7	10.6	73.9	15.5
c. Small City Suburban	323	0.9	4.0	5.0	84.5	10.5	185	0.5	3.2	3.8	80.5	15.7	771	0.8	6.9	7.7	79.8	12.6
d. Rural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	3.1	3.1	93.8	3.1	172	4.1	4.7	8.7	86.0	5.2

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 357 :

Frequency of Personal Use of Item 196 : Calcutation machine key driven *

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.6	2.9	3.5	83.5	13.0	564	0.7	3.5	4.3	81.6	14.2	2064	1.7	6.0	7.8	77.9	14.4
2. School Type																		
a. New York City	111	0.0	1.8	1.8	79.3	18.9	242	0.0	3.7	3.7	80.6	15.7	695	1.2	4.5	5.6	76.5	17.7
b. Large City	122	0.8	3.3	4.1	77.9	18.0	105	1.0	4.8	5.7	81.9	12.4	426	2.8	7.0	9.9	73.9	16.2
c. Small City Suburban	323	0.6	3.1	3.7	85.4	10.8	185	1.6	2.7	4.3	80.5	15.1	771	1.0	7.4	8.4	79.1	12.5
d. Rural	75	1.3	2.7	4.0	90.7	5.3	32	0.0	3.1	3.1	93.8	3.1	172	4.7	3.5	8.1	87.8	4.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 358 :

requency of Per-
onal Use of
tem 197 :
ash register*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
Total Group	631	1.7	4.8	6.5	81.1	12.4	564	0.9	4.1	5.0	82.3	12.8	2064	2.4	6.3	8.8	78.0	13.3
School Type																		
a. New York City	111	0.0	3.6	3.6	78.4	18.0	242	0.8	2.1	2.9	82.2	14.9	695	2.0	4.9	6.9	76.7	16.3
b. Large City	122	2.5	2.5	4.9	78.7	16.4	105	0.0	6.7	6.7	83.8	9.5	426	2.3	7.7	10.1	75.6	14.3
c. Small City Suburban	323	2.5	5.9	8.4	81.1	10.5	185	1.6	4.9	6.5	80.0	13.5	771	2.6	6.6	9.2	78.9	11.9
d. Rural	75	0.0	5.3	5.3	89.3	5.3	32	0.0	6.3	6.3	90.6	3.1	172	3.5	7.6	11.0	84.9	4.1

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 359 :

Frequency of Personal Use of Item 198 :

Posting machine*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.5	0.6	1.1	86.4	12.5	564	0.5	0.0	0.5	86.5	12.9	2064	0.5	1.6	2.1	84.4	13.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.4	0.0	0.4	84.7	14.9	695	0.6	1.4	2.0	81.4	16.
b. Large City	122	1.6	0.0	1.6	81.1	17.2	105	0.0	0.0	0.0	90.5	9.5	426	0.5	2.8	3.3	81.9	14.
c. Small City Suburban	323	0.0	0.9	0.9	88.2	10.8	185	0.5	0.0	0.5	85.4	14.1	771	0.3	1.0	1.3	86.6	12.
d. Rural	75	1.3	1.3	2.7	93.3	4.0	32	3.1	0.0	3.1	93.8	3.1	172	1.7	1.7	3.5	92.4	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 360 :

Frequency of Personal Use of Item 199 :

Billing machine*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.3	0.3	87.5	12.2	564	0.0	0.0	0.0	87.1	12.9	2064	0.1	1.3	1.4	85.3	13.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	0.0	0.0	85.1	14.9	695	0.3	1.3	1.6	81.7	16.
b. Large City	122	0.0	0.0	0.0	83.6	16.4	105	0.0	0.0	0.0	90.5	9.5	426	0.0	1.9	1.9	84.3	13.
c. Small City Suburban	323	0.0	0.6	0.6	88.9	10.5	185	0.0	0.0	0.0	85.9	14.1	771	0.0	1.0	1.0	87.0	11.
d. Rural	75	0.0	0.0	0.0	96.0	4.0	32	0.0	0.0	0.0	96.9	3.1	172	0.6	0.6	1.2	94.8	4.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 361 : requency of Per- sonal Use of tem 200 : Bookkeeping machine*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.3	0.3	87.2	12.5	564	0.2	0.0	0.2	86.9	12.9	2064	0.2	1.5	1.7	84.7	13.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.0	0.0	0.0	85.1	14.9	695	0.4	1.0	1.4	81.6	16.
b. Large City	122	0.0	0.0	0.0	83.6	16.4	105	0.0	0.0	0.0	90.5	9.5	426	0.0	2.3	2.3	83.6	14.
c. Small City Suburban	323	0.0	0.6	0.6	88.9	10.5	185	0.5	0.0	0.5	85.4	14.1	771	0.1	1.6	1.7	86.3	12.1
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	0.0	0.0	0.0	96.9	3.1	172	0.6	1.2	1.7	93.0	5.2

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 362 :

Frequency of Personal Use of Item 201 :

Check writer*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.3	2.3	2.7	84.6	12.7	564	0.5	1.4	2.0	84.8	13.3	2064	1.2	3.1	4.2	82.2	13.6
2. School Type																		
a. New York City	111	0.0	1.8	1.8	79.3	18.9	242	0.0	1.7	1.7	83.1	15.3	695	1.0	3.0	4.0	78.8	17.0
b. Large City	122	0.8	2.5	3.3	80.3	16.4	105	1.0	1.0	1.9	87.6	10.5	426	1.9	4.0	5.9	79.8	14.3
c. Small City Suburban	323	0.3	2.2	2.5	86.4	11.1	185	1.1	1.6	2.7	83.2	14.1	771	0.8	2.3	3.1	84.6	12.3
d. Rural	75	0.0	4.0	4.0	92.0	4.0	32	0.0	0.0	0.0	96.9	3.1	172	1.7	4.1	5.8	90.7	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 363 : Frequency of Personal Use of Item 202 : Tickler file*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	0.5	0.6	84.6	14.7	564	0.2	0.7	0.9	83.5	15.6	2064	0.8	2.5	3.2	80.2	16.5
2. School Type																		
a. New York City	111	0.0	0.9	0.9	78.4	20.7	242	0.4	0.4	0.8	82.2	16.9	695	0.9	2.7	3.6	76.7	19.6
b. Large City	122	0.0	0.0	0.0	82.0	18.0	105	0.0	1.0	1.0	85.7	13.3	426	0.9	4.0	4.9	77.7	17.4
c. Small City Suburban	323	0.0	0.6	0.6	86.1	13.3	185	0.0	1.1	1.1	83.2	15.7	771	0.5	1.6	2.1	82.9	15.0
d. Rural	75	1.3	0.0	1.3	92.0	6.7	32	0.0	0.0	0.0	87.5	12.5	172	1.2	1.7	2.9	89.0	8.1

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 364 : Frequency of Personal Use of Item 203 : Handling accounts receivable*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	0.3	0.5	82.1	17.3	564	0.2	0.0	0.2	81.7	18.1	2064	0.4	1.3	1.7	80.6	17.
2. School Type																		
a. New York City	111	0.0	0.0	0.0	73.9	26.1	242	0.0	0.0	0.0	77.3	22.7	695	0.4	0.4	0.9	76.1	22.
b. Large City	122	0.0	0.0	0.0	74.6	25.4	105	0.0	0.0	0.0	81.9	18.1	426	0.5	1.9	2.3	76.8	20.
c. Small City Suburban	323	0.3	0.6	0.9	84.8	14.2	185	0.0	0.0	0.0	85.4	14.6	771	0.1	1.7	1.8	83.7	14.
d. Rural	75	0.0	0.0	0.0	94.7	5.3	32	3.1	0.0	3.1	93.8	3.1	172	1.7	1.2	2.9	93.0	3.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 365 : requency of Per- onal Use of tem 204 : Handling accounts payable*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.5	0.5	1.0	87.5	11.6	564	0.5	0.7	1.2	85.5	13.3	2064	0.7	1.7	2.4	84.4	13.2
. School Type																		
a. New York City	111	0.0	0.0	0.0	82.9	17.1	242	0.4	0.8	1.2	83.9	14.9	695	0.4	1.3	1.7	81.4	16.7
b. Large City	122	0.8	0.0	0.8	83.6	15.6	105	0.0	0.0	0.0	87.6	12.4	426	0.7	2.1	2.8	83.1	14.1
c. Small City Suburban	323	0.6	0.9	1.5	88.2	10.2	185	0.5	0.5	1.1	85.4	13.5	771	0.6	1.9	2.6	85.5	11.9
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	3.1	3.1	6.3	90.6	3.1	172	1.7	1.7	3.5	93.6	2.9

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 366 :

requency of Per-
onal Use of
tem 205 :

Handling inventory information*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.2	0.3	0.5	88.0	11.6	564	0.2	0.0	0.2	86.9	12.9	2064	0.4	1.0	1.4	85.6	13.
. School Type																		
a. New York City	111	0.0	0.0	0.0	82.9	17.1	242	0.0	0.0	0.0	85.1	14.9	695	0.3	0.9	1.2	82.2	16.5
b. Large City	122	0.8	0.0	0.8	83.6	15.6	105	0.0	0.0	0.0	88.6	11.4	426	0.5	1.2	1.6	84.5	13.8
c. Small City Suburban	323	0.0	0.6	0.6	89.2	10.2	185	0.5	0.0	0.5	86.5	13.0	771	0.3	1.2	1.4	86.9	11.7
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	0.0	0.0	0.0	96.9	3.1	172	1.2	0.6	1.7	95.3	2.9

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 367 :

Frequency of Personal Use of Item 206 :

Handling payroll information*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.2	0.3	0.5	88.0	11.6	564	0.2	0.7	0.9	86.2	12.9	2064	0.5	1.5	1.9	85.0	13.0
2. School Type																		
a. New York City	111	0.0	0.0	0.0	82.9	17.1	242	0.0	0.8	0.8	84.3	14.9	695	0.6	1.2	1.7	81.6	16.5
b. Large City	122	0.8	0.0	0.8	83.6	15.6	105	0.0	1.0	1.0	87.6	11.4	426	0.5	1.9	2.3	83.8	13.8
c. Small City Suburban	323	0.0	0.6	0.6	89.2	10.2	185	0.5	0.0	0.5	86.5	13.0	771	0.3	1.4	1.7	86.6	11.7
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	0.0	3.1	3.1	93.8	3.1	172	1.2	1.7	2.9	94.2	2.9

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 368 :

requency of Per-
onal Use of
tem 207 :

Verifying data
recorded in
punch cards*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.0	0.6	0.6	88.1	11.3	564	0.5	0.4	0.9	86.0	13.1	2064	0.4	1.4	1.8	85.2	13.0
. School Type																		
a. New York City	111	0.0	0.0	0.0	83.8	16.2	242	0.8	0.4	1.2	83.9	14.9	695	0.7	1.2	1.9	81.4	16.5
b. Large City	122	0.0	0.8	0.8	83.6	15.6	105	0.0	1.0	1.0	87.6	11.4	426	0.0	1.9	1.9	84.3	13.8
c. Small City Suburban	323	0.0	0.6	0.6	89.5	9.9	185	0.5	0.0	0.5	85.9	13.5	771	0.1	1.3	1.4	87.2	11.4
d. Rural	75	0.0	1.3	1.3	96.0	2.7	32	0.0	0.0	0.0	96.9	3.1	172	1.2	1.7	2.9	93.6	3.5

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-
lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or
ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 369 :

requency of Per-
onal Use of
tem 208 :

Coding*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.0	0.3	0.3	88.1	11.6	564	0.0	0.7	0.7	86.3	12.9	2064	0.3	1.5	1.8	85.1	13.1
. School Type																		
a. New York City	111	0.0	0.0	0.0	83.8	16.2	242	0.0	0.4	0.4	84.7	14.9	695	0.4	1.4	1.9	81.6	16.4
b. Large City	122	0.0	0.8	0.8	82.8	16.4	105	0.0	1.9	1.9	86.7	11.4	426	0.0	2.8	2.8	82.9	14.3
c. Small City Suburban	323	0.0	0.3	0.3	89.5	10.2	185	0.0	0.5	0.5	86.5	13.0	771	0.1	1.0	1.2	87.3	11.5
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	0.0	0.0	0.0	96.9	3.1	172	1.2	1.2	2.3	94.2	3.5

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 370 : requency of Per- onal Use of tem 209 : orting business data*	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
. Total Group	631	0.2	0.6	0.8	87.8	11.4	564	0.5	0.7	1.2	86.0	12.8	2064	0.6	1.6	2.2	84.7	13.1
. School Type																		
a. New York City	111	0.9	0.0	0.9	82.9	16.2	242	0.4	1.2	1.7	83.9	14.5	695	1.0	1.4	2.4	81.0	16.4
b. Large City	122	0.0	0.8	0.8	83.6	15.6	105	0.0	1.0	1.0	87.6	11.4	426	0.2	2.1	2.3	83.8	13.8
c. Small City Suburban	323	0.0	0.9	0.9	88.9	10.2	185	1.1	0.0	1.1	85.9	13.0	771	0.3	1.7	1.9	86.3	11.8
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	0.0	0.0	0.0	96.9	3.1	172	1.2	1.2	2.3	94.2	3.5

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 371 :

Frequency of Personal Use of Item 210 :

Preparing reports*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	1.0	1.0	87.8	11.3	564	0.4	0.7	1.0	86.2	12.8	2064	0.5	1.8	2.3	84.7	13.
2. School Type																		
a. New York City	111	0.0	0.9	0.9	82.9	16.2	242	0.0	0.4	0.4	84.7	14.9	695	0.6	1.2	1.7	81.2	17.
b. Large City	122	0.0	0.8	0.8	83.6	15.6	105	0.0	1.9	1.9	87.6	10.5	426	0.2	2.6	2.8	83.6	13.6
c. Small City Suburban	323	0.0	1.2	1.2	88.9	9.9	185	1.1	0.5	1.6	85.4	13.0	771	0.3	2.1	2.3	86.3	11.4
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	0.0	0.0	0.0	96.9	3.1	172	1.7	1.2	2.9	94.2	2.9

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 372 :

Frequency of Personal Use of Item 211 :

Preparing individual W-2 forms*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	1.1	4.1	5.2	83.4	11.4	564	0.7	4.8	5.5	81.2	13.3	2064	1.2	4.7	5.9	81.1	13.
2. School Type																		
a. New York City	111	1.8	1.8	3.6	80.2	16.2	242	0.4	3.7	4.1	80.2	15.7	695	1.4	3.7	5.2	77.8	16.
b. Large City	122	3.3	4.9	8.2	76.2	15.6	105	1.9	2.9	4.8	84.8	10.5	426	1.9	4.9	6.8	80.0	13.
c. Small City Suburban	323	0.3	4.6	5.0	84.8	10.2	185	0.0	5.9	5.9	80.5	13.5	771	0.4	5.3	5.7	82.6	11.
d. Rural	75	0.0	4.0	4.0	93.3	2.7	32	3.1	12.5	15.6	81.2	3.1	172	1.7	5.8	7.6	89.5	2.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 373 :

Frequency of Personal Use of Item 212 :

Preparing customer's statements*

	Bookkeeping I Students						Bookkeeping II Students						All Respondents					
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
	No.	%	%	%	%	%	No.	%	%	%	%	%	No.	%	%	%	%	%
1. Total Group	631	0.0	0.2	0.2	88.3	11.6	564	0.2	0.4	0.5	86.7	12.8	2064	0.5	1.0	1.5	85.4	13.1
2. School Type																		
a. New York City	111	0.0	0.0	0.0	83.8	16.2	242	0.0	0.0	0.0	85.1	14.9	695	0.6	0.9	1.4	81.6	16.8
b. Large City	122	0.0	0.0	0.0	82.8	17.2	105	0.0	1.0	1.0	88.6	10.5	426	0.5	1.2	1.6	84.3	14.1
c. Small City Suburban	323	0.0	0.3	0.3	89.8	9.9	185	0.5	0.5	1.1	85.9	13.0	771	0.3	1.0	1.3	87.3	11.4
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	0.0	0.0	0.0	96.9	3.1	172	1.2	1.2	2.3	94.8	2.9

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is exoressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

TABLE 374: SUMMARY OF PERSONAL USE, ITEMS 35-212; ALL RESPONDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.
35	79.2	161	9.6	42	7.1	141	5.5
132	77.5	151	9.3	77	7.0	170	5.5
64	68.3	175	9.3	61	6.9	92	5.4
47	64.1	148	9.1	57	6.9	167	5.4
63	62.3	154	9.1	108	6.9	156	5.4
131	62.3	160	9.0	109	6.9	106	5.3
51	54.6	135	9.0	147	6.8	83	5.2
50	53.2	139	9.0	67	6.8	120	5.2
62	44.8	197	8.8	122	6.8	188	5.1
37	40.4	162	8.8	111	6.6	129	5.1
39	40.0	157	8.7	121	6.6	169	5.1
134	37.9	158	8.7	123	6.6	73	5.0
44	35.6	190	8.6	71	6.5	187	4.9
55	32.5	128	8.4	130	6.4	125	4.8
49	31.8	148	8.4	159	6.4	74	4.7
52	26.6	86	8.3	101	6.4	75	4.7
58	26.5	93	8.3	91	6.4	103	4.7
45	26.0	110	8.2	124	6.3	171	4.6
95	25.5	189	8.1	143	6.3	89	4.6
133	24.4	195	8.1	107	6.3	191	4.6
176	22.1	178	8.1	79	6.3	172	4.6
84	21.7	90	8.0	115	6.3	155	4.5
194	20.8	78	8.0	76	6.2	180	4.5
54	20.7	105	8.0	70	6.2	201	4.2
65	19.9	102	7.9	168	6.1	81	3.9
53	16.3	66	7.9	179	6.1	68	3.7
87	15.9	127	7.8	100	6.1	182	3.6
60	15.7	99	7.8	142	6.1	144	3.3
85	15.6	150	7.8	126	6.0	202	3.2
43	14.7	196	7.8	112	6.0	41	3.1
40	14.5	56	7.8	181	6.0	204	2.4
164	14.1	113	7.7	153	5.9	210	2.3
36	14.0	97	7.7	72	5.9	209	2.2
59	14.0	118	7.6	211	5.9	145	2.2
94	12.7	149	7.6	114	5.9	174	2.1
146	12.4	104	7.6	183	5.8	198	2.1
192	11.8	165	7.6	138	5.8	206	1.9
46	11.8	88	7.4	80	5.7	207	1.8
38	11.0	177	7.3	173	5.7	208	1.8
140	10.5	163	7.3	184	5.6	203	1.7
69	10.5	117	7.2	116	5.6	200	1.7
96	10.3	82	7.2	166	5.5	212	1.5
193	10.2	119	7.1	185	5.5	199	1.4
136	10.1	98	7.1	186	5.5	205	1.4
137	9.9			152	5.5		

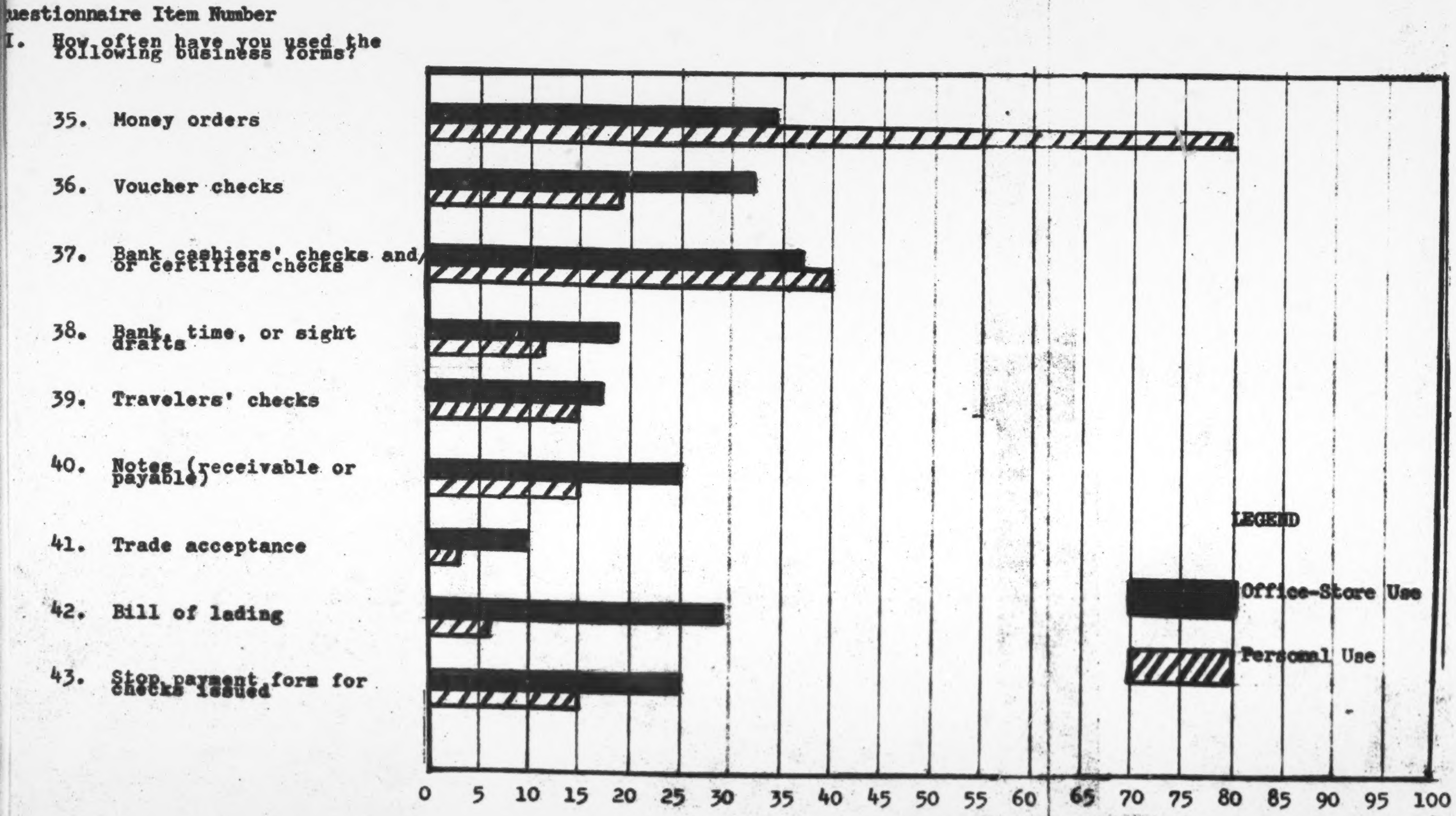
TABLE 375: SUMMARY OF PERSONAL USE, ITEMS 35-212; BOOKKEEPING I STUDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

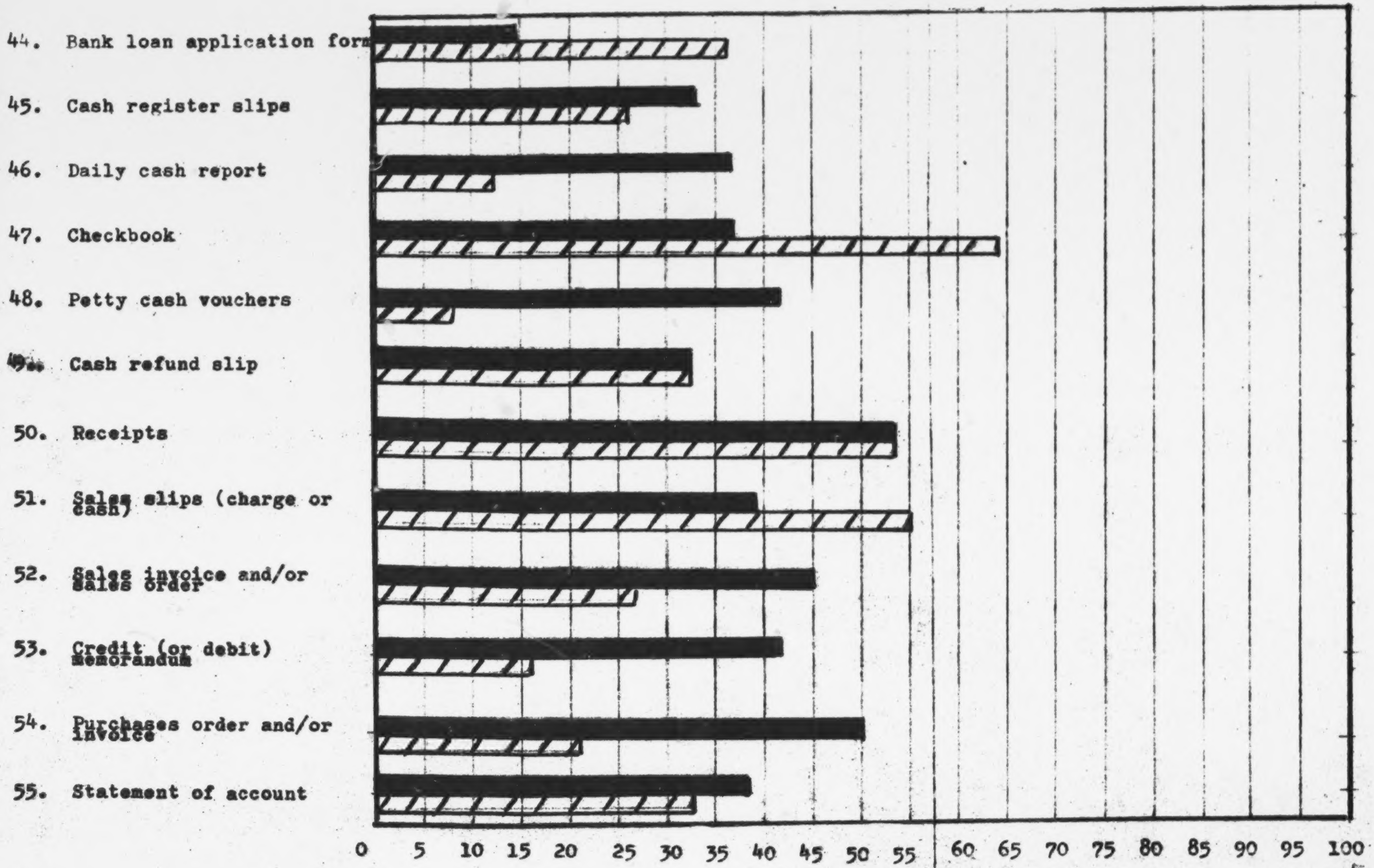
Item No.	Per Cent of Respondents Using Freq.-Occ.
35	78.6
132	74.3
64	65.1
63	60.0
47	59.9
131	56.9
50	51.5
51	48.8
62	45.2
44	37.1
37	36.6
39	35.5
49	30.3
134	27.7
55	26.6
52	24.1
58	23.3
133	23.3
45	23.0
95	21.9
84	17.4
176	17.0
65	16.3
194	15.7
54	15.4
59	14.3
60	13.6
43	13.2
40	13.0
85	11.7
87	11.1
36	10.6
53	10.5
46	9.5
164	9.4
38	9.0
146	8.9
94	7.9
69	7.8
192	7.3
56	7.0
140	6.7
197	6.5
61	6.3
57	6.2
66	5.7
136	5.5
48	5.5
88	5.5
67	5.4
96	5.4
21[illegible]	5.2
13[illegible]	5.2
135	5.1
178	4.8
93	4.8
42	4.8
86	4.4
193	4.4
151	4.4
158	4.1
175	4.1
195	4.1
189	4.0
190	4.0
128	4.0
157	4.0
137	4.0
160	3.8
165	3.6
161	3.6
148	3.5
154	3.5
113	3.5
99	3.5
196	3.5
90	3.3
78	3.2
127	3.0
70	3.0
178	3.0
105	2.9
100	2.9
102	2.9
114	2.9
118	2.9
130	2.9
71	2.7
82	2.7
110	2.7
101	2.7
97	2.7
201	2.7
172	2.7
159	2.5
109	2.5
122	2.5
123	2.5
91	2.4
41	2.4
117	2.4
104	2.4
98	2.4
177	2.4
162	2.2
119	2.2
121	2.2
68	2.2
181	2.1
108	2.1
111	2.1
126	2.1
124	2.1
89	1.9
163	1.9
153	1.9
143	1.9
141	1.9
138	1.9
80	1.7
79	1.7
168	1.7
150	1.7
107	1.6
183	1.5
170	1.5
72	1.4
142	1.4
77	1.3
156	1.3
166	1.3
171	1.3
76	1.3
92	1.3
115	1.3
112	1.3
144	1.2
147	1.2
179	1.1
198	1.1
116	1.1
185	1.1
83	1.1
73	1.0
186	1.0
120	1.0
106	1.0
204	1.0
210	1.0
155	1.0
145	.8
149	.8
152	.8
167	.8
169	.8
209	.8
129	.8
184	.8
75	.8
207	.6
202	.6
125	.6
74	.6
174	.5
180	.5
206	.5
205	.5
203	.5
182	.5
81	.5
208	.3
200	.3
199	.3
103	.3
191	.3
188	.3
187	.3
212	.2

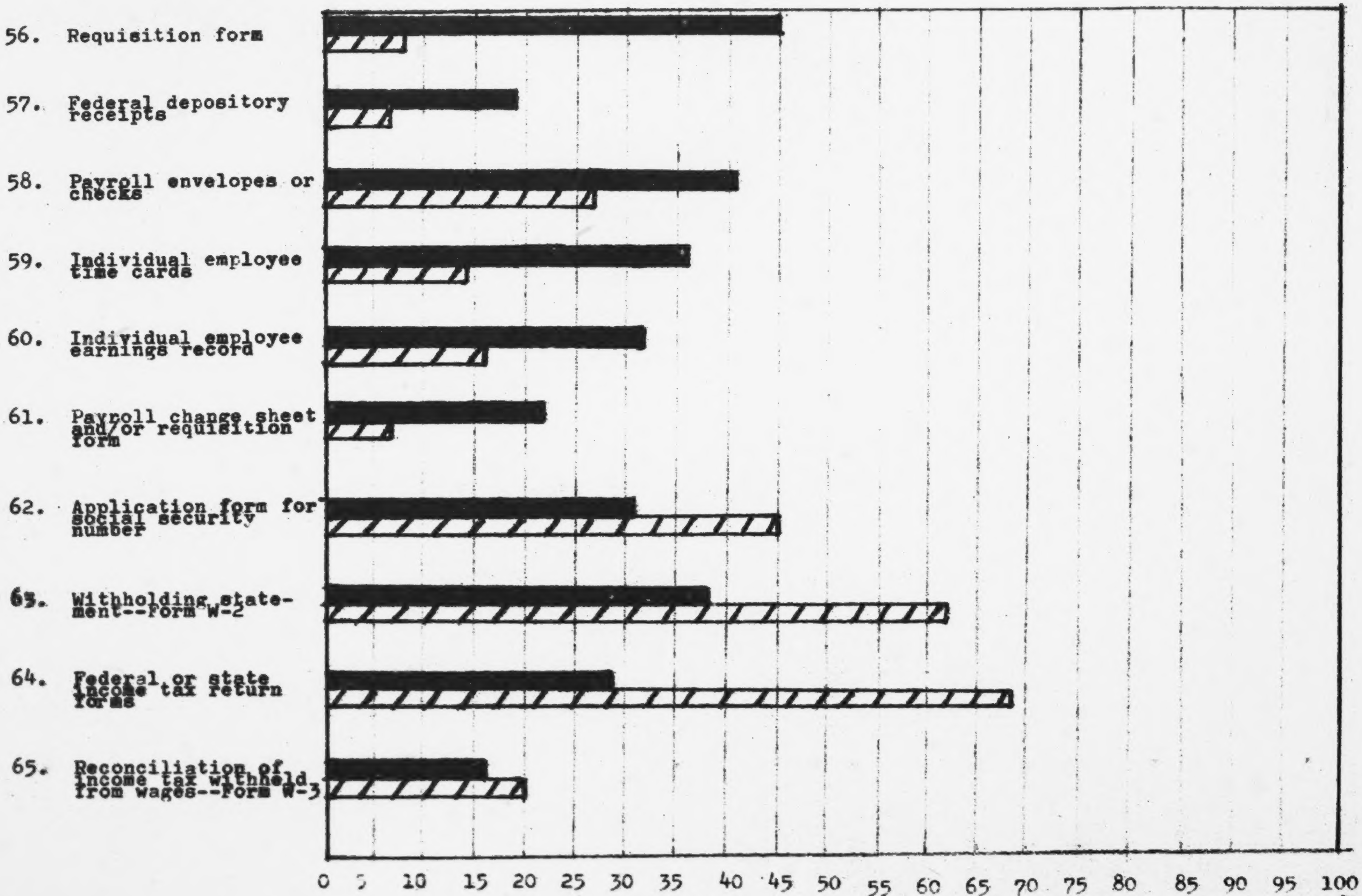
TABLE 376: SUMMARY OF PERSONAL USE, ITEMS 35-212; BOOKKEEPING II STUDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

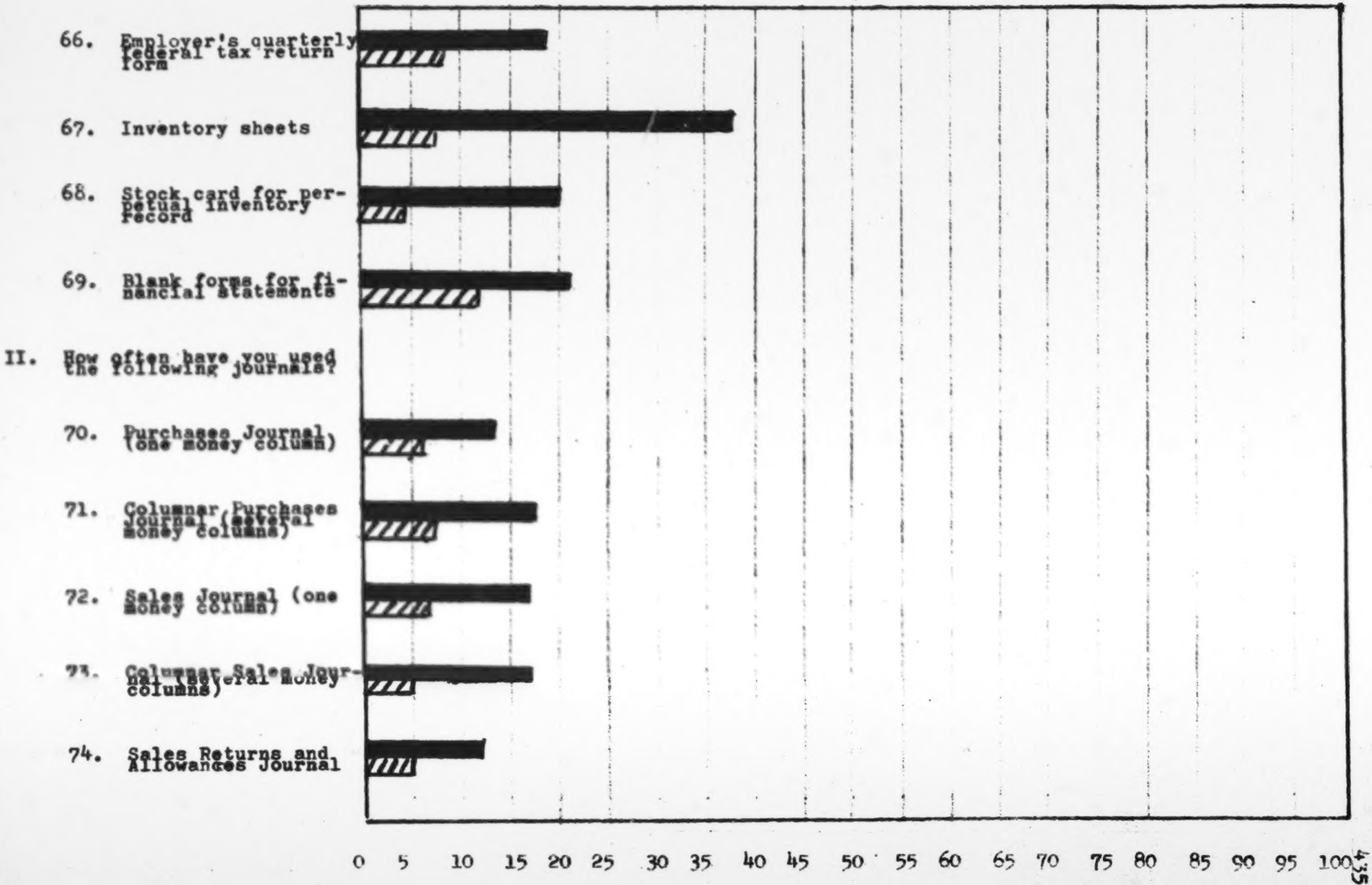
Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.	Item No.	Per Cent of Respondents Using Freq.-Occ.
35	79.0	175	5.3	173	3.0	187	1.4
132	76.2	113	5.3	147	3.0	103	1.4
64	67.2	140	5.1	127	3.0	182	1.4
47	61.7	135	5.1	109	3.0	152	1.4
63	60.8	137	5.1	122	3.0	186	1.4
131	59.9	148	5.1	139	2.8	185	1.4
51	53.0	161	5.0	118	2.8	172	1.4
50	49.3	197	5.0	82	2.8	41	1.4
62	43.3	61	4.8	101	2.8	142	1.4
39	40.1	69	4.8	159	2.8	191	1.2
37	37.9	151	4.8	98	2.8	75	1.2
44	33.2	56	4.6	177	2.8	184	1.2
134	33.2	178	4.6	119	2.8	209	1.2
49	30.7	165	4.4	108	2.8	155	1.2
55	28.5	195	4.3	77	2.7	204	1.2
58	24.5	136	4.3	71	2.5	116	1.2
45	24.3	190	4.3	117	2.5	144	1.2
95	20.7	196	4.3	111	2.5	156	1.2
52	20.6	162	4.3	138	2.5	166	1.2
133	18.8	110	4.3	79	2.5	126	1.2
176	18.3	105	4.1	92	2.5	89	1.2
65	17.9	189	4.1	100	2.3	188	1.0
84	17.6	67	3.9	181	2.3	125	1.0
54	15.4	154	3.9	170	2.3	129	1.0
60	14.0	78	3.9	83	2.1	169	1.0
53	13.8	90	3.9	107	2.1	167	1.0
194	12.2	150	3.9	121	2.1	210	1.0
87	11.5	104	3.7	201	2.0	171	1.0
164	11.2	97	3.7	112	2.0	73	.9
43	10.6	42	3.5	72	2.0	207	.9
36	10.6	102	3.5	180	1.8	202	.9
59	10.3	114	3.5	179	1.8	74	.9
40	9.2	115	3.5	70	1.8	174	.9
85	9.2	91	3.4	153	1.8	206	.9
38	8.5	99	3.4	143	1.8	81	.9
46	8.0	128	3.4	80	1.8	120	.7
192	8.0	149	3.2	168	1.8	145	.7
96	7.7	163	3.2	183	1.8	208	.7
94	7.4	160	3.2	130	1.6	198	.5
146	6.9	157	3.2	123	1.6	212	.5
57	6.4	158	3.2	68	1.6	205	.2
66	5.7	86	3.2	106	1.6	203	.2
48	5.7	93	3.2	124	1.6	200	.2
211	5.5	88	3.0	141	1.6	199	.0
193	5.3			76	1.6		

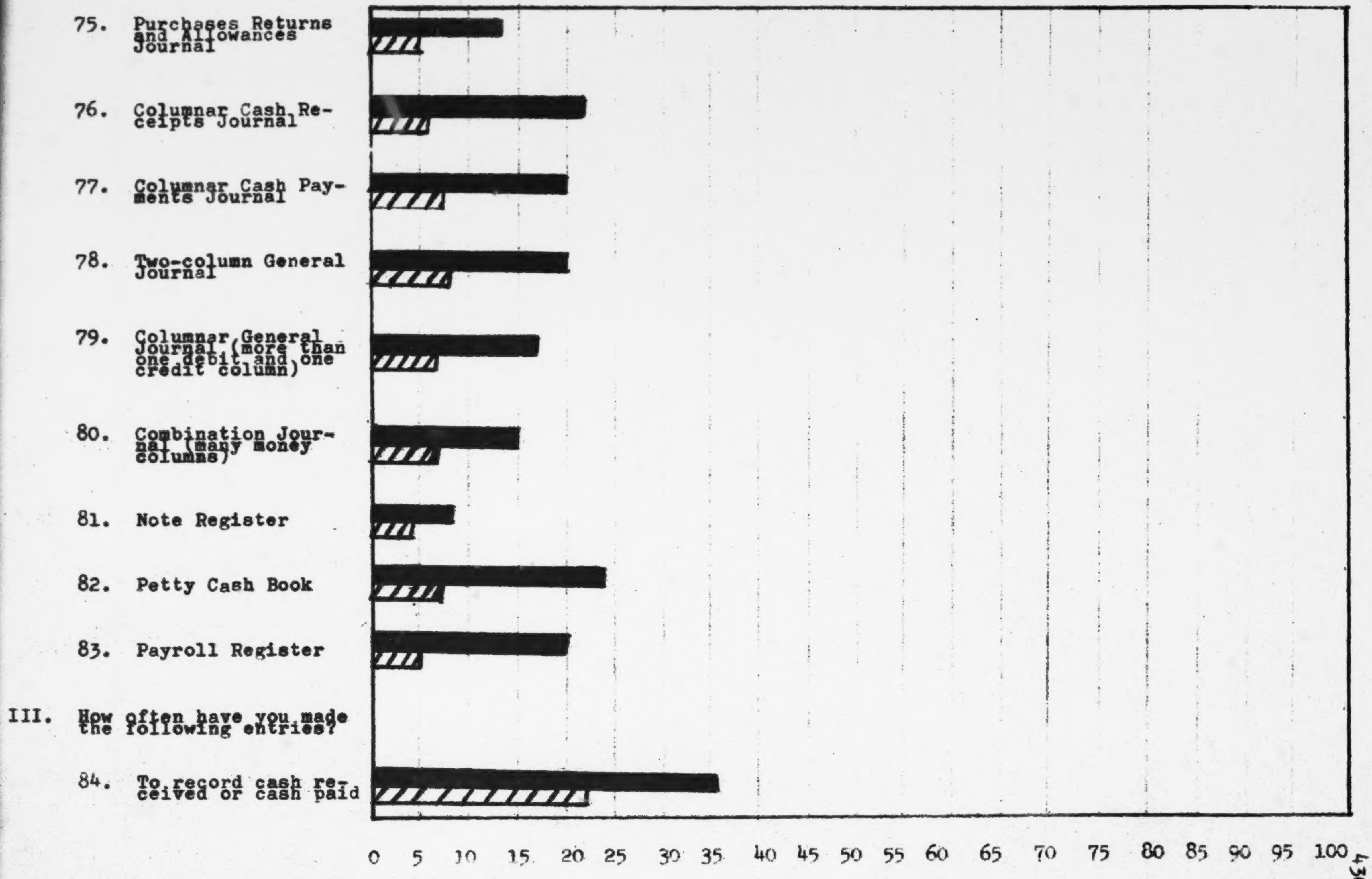
FIGURE 1: FREQUENCY OF SPECIFIC BOOKKEEPING SKILLS AND KNOWLEDGES IN OFFICE-STORE AND PERSONAL USE
(PER CENT OF RESPONDENTS USING ITEM FREQUENTLY OR OCCASIONALLY)




44. Bank loan application form
45. Cash register slips
46. Daily cash report
47. Checkbook
48. Petty cash vouchers
49. Cash refund slip
50. Receipts
51. Sales slips (charge or cash)
52. Sales invoice and/or sales order
53. Credit (or debit) memorandum
54. Purchases order and/or invoice
55. Statement of account
0
5
10
15
20
25
30
35
40
45
50
55
60
65
70
75
80
85
90
95
100


56. Requisition form
57. Federal depository receipts
58. Payroll envelopes or checks
59. Individual employee time cards
60. Individual employee earnings record
61. Payroll change sheet and/or requisition form
62. Application form for social security number
63. Withholding statement--Form W-2
64. Federal or state income tax return forms
65. Reconciliation of income tax withheld from wages--Form W-3
0
5
10
15
20
25
30
35
40
45
50
55
60
65
70
75
80
85
90
95
100


66. Employer's quarterly federal tax return form
67. Inventory sheets
68. Stock card for perpetual inventory record
69. Blank forms for financial statements
II. How often have you used the following journals?
70. Purchases Journal (one money column)
71. Columnar Purchases Journal (several money columns)
72. Sales Journal (one money column)
73. Columnar Sales Journal (several money columns)
74. Sales Returns and Allowances Journal
0
5
10
15
20
25
30
35
40
45
50
55
60
65
70
75
80
85
90
95
100


75. Purchases Returns and Allowances Journal
76. Columnar Cash Receipts Journal
77. Columnar Cash Payments Journal
78. Two-column General Journal
79. Columnar General Journal (more than one debit and one credit column)
80. Combination Journal (many money columns)
81. Note Register
82. Petty Cash Book
83. Payroll Register
III. How often have you made the following entries?
84. To record cash received or cash paid
0
5
10
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45
50
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65
70
75
80
85
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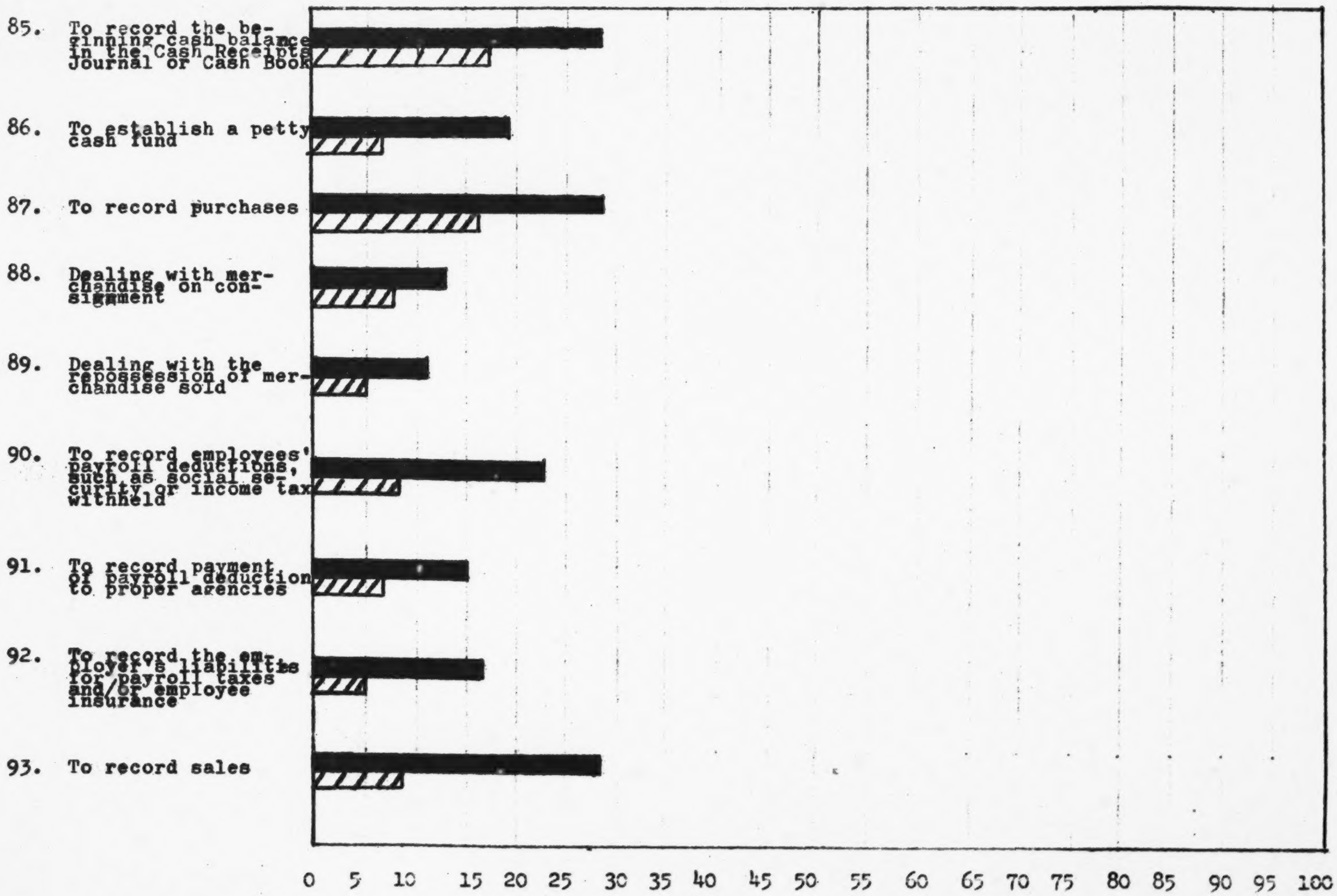
95
100


85. To record the beginning cash balance in the Cash Receipts Journal or Cash Book
86. To establish a petty cash fund
87. To record purchases
88. Dealing with merchandise on consignment
89. Dealing with the repossession of merchandise sold
90. To record employees' payroll deductions, such as social security or income tax withheld
91. To record payment of payroll deduction to proper agencies
92. To record the employer's liabilities for payroll taxes and/or employee insurance
93. To record sales
0
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25
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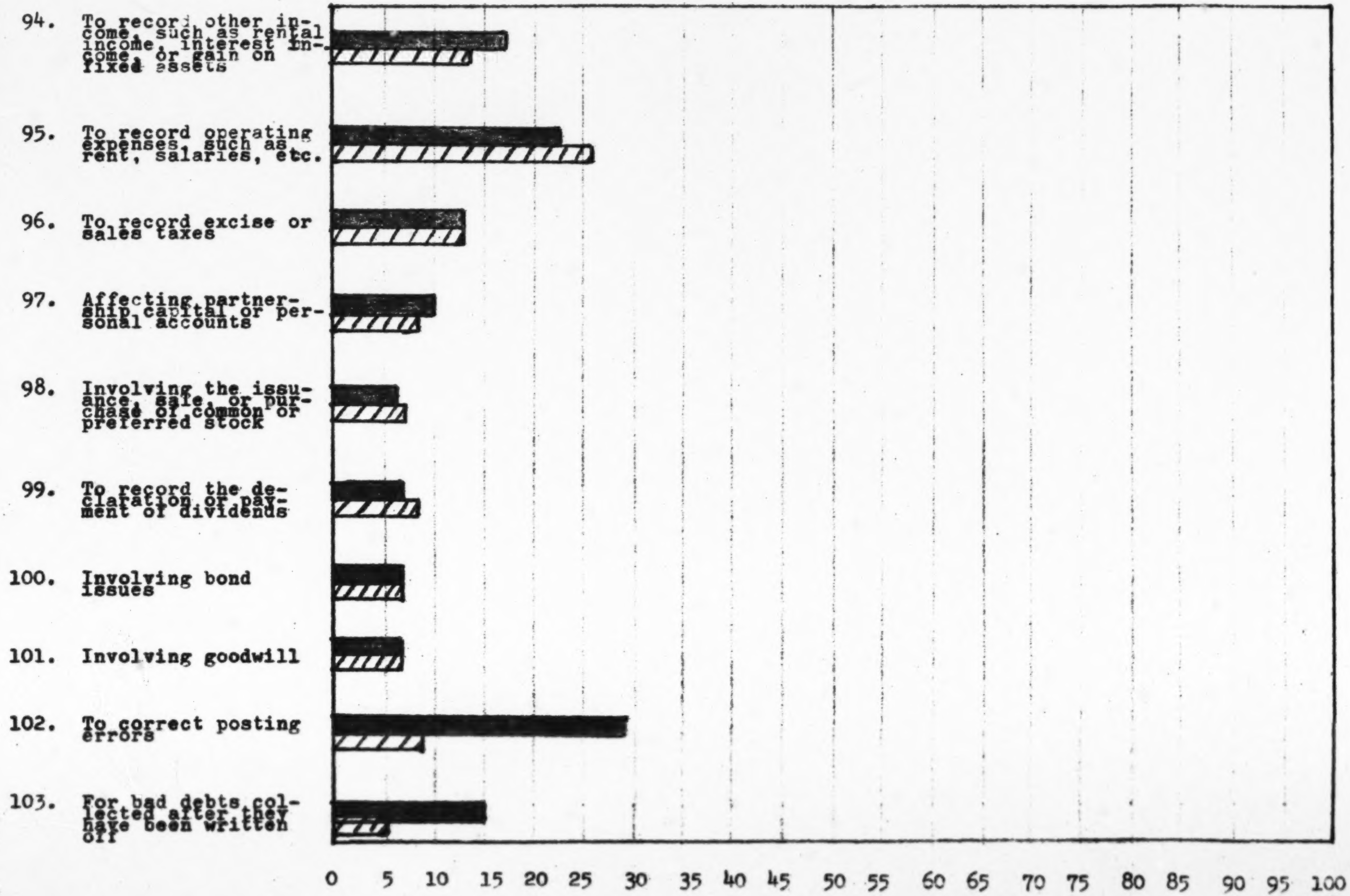
94. To record other income, such as rental income, interest income, or gain on fixed assets
95. To record operating expenses, such as rent, salaries, etc.
96. To record excise or sales taxes
97. Affecting partnership capital or personal accounts
98. Involving the issuance, sale, or purchase of common or preferred stock
99. To record the declaration or payment of dividends
100. Involving bond issues
101. Involving goodwill
102. To correct posting errors
103. For bad debts collected after they have been written off
0
5
10
15
20
25
30
35
40
45
50
55
60
65
70
75
80
85
90
95
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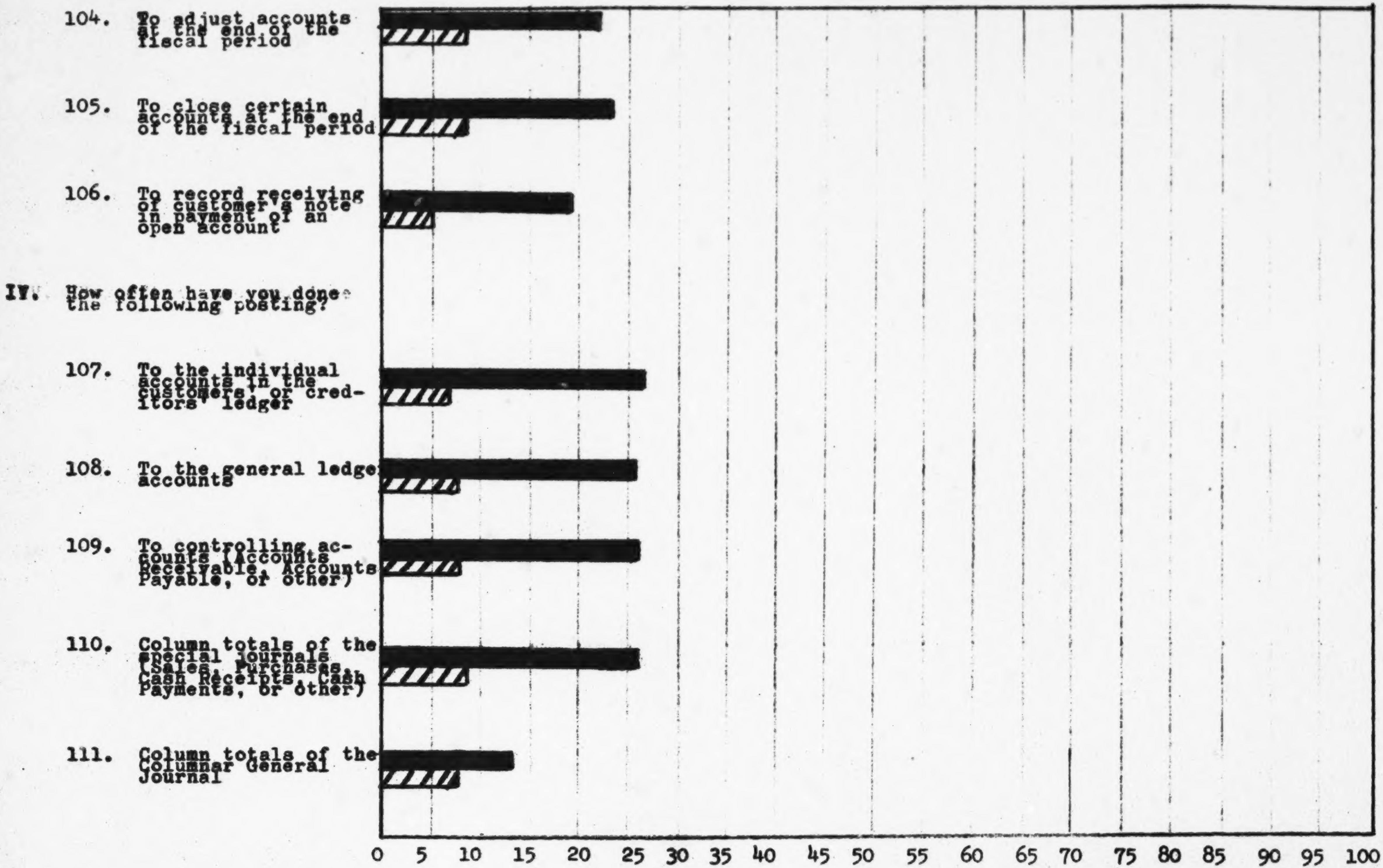
104. To adjust accounts at the end of the fiscal period
105. To close certain accounts at the end of the fiscal period
106. To record receiving of customer's note in payment of an open account
IV. How often have you done the following posting?
107. To the individual accounts in the customers' or creditors' ledger
108. To the general ledger accounts
109. To controlling accounts (Accounts Receivable, Accounts Payable, or other)
110. Column totals of the special journals (Sales, Purchases, Cash Receipts, Cash Payments, or other)
111. Column totals of the Columnar General Journal
0
5
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15
20
25
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35
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45
50
55
60
65
70
75
80
85
90
95
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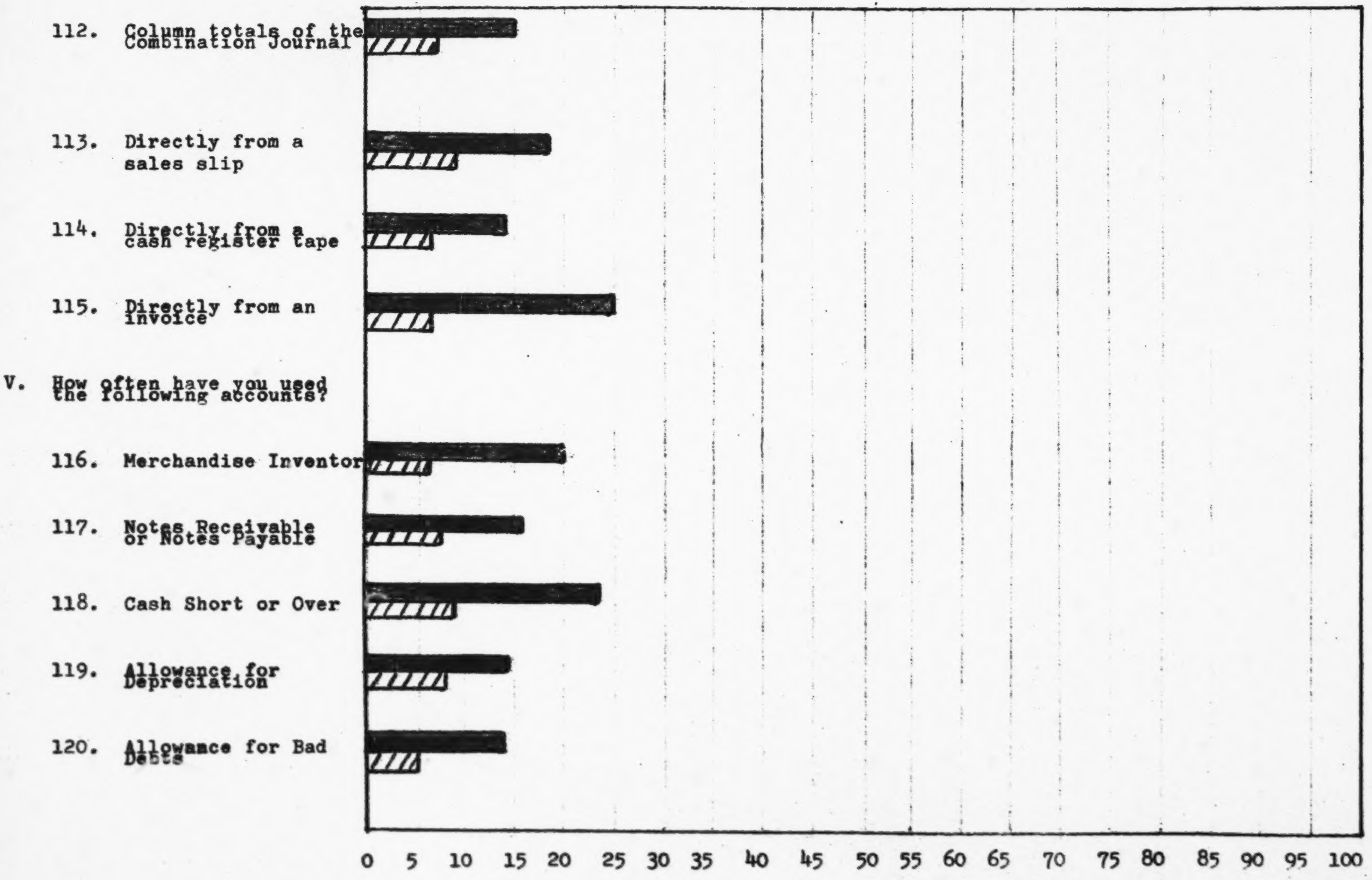
112. Column totals of the Combination Journal
113. Directly from a sales slip
114. Directly from a cash register tape
115. Directly from an invoice
V. How often have you used the following accounts?
116. Merchandise Inventor
117. Notes Receivable or Notes Payable
118. Cash Short or Over
119. Allowance for Depreciation
120. Allowance for Bad Debts
0
5
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25
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45
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70
75
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85
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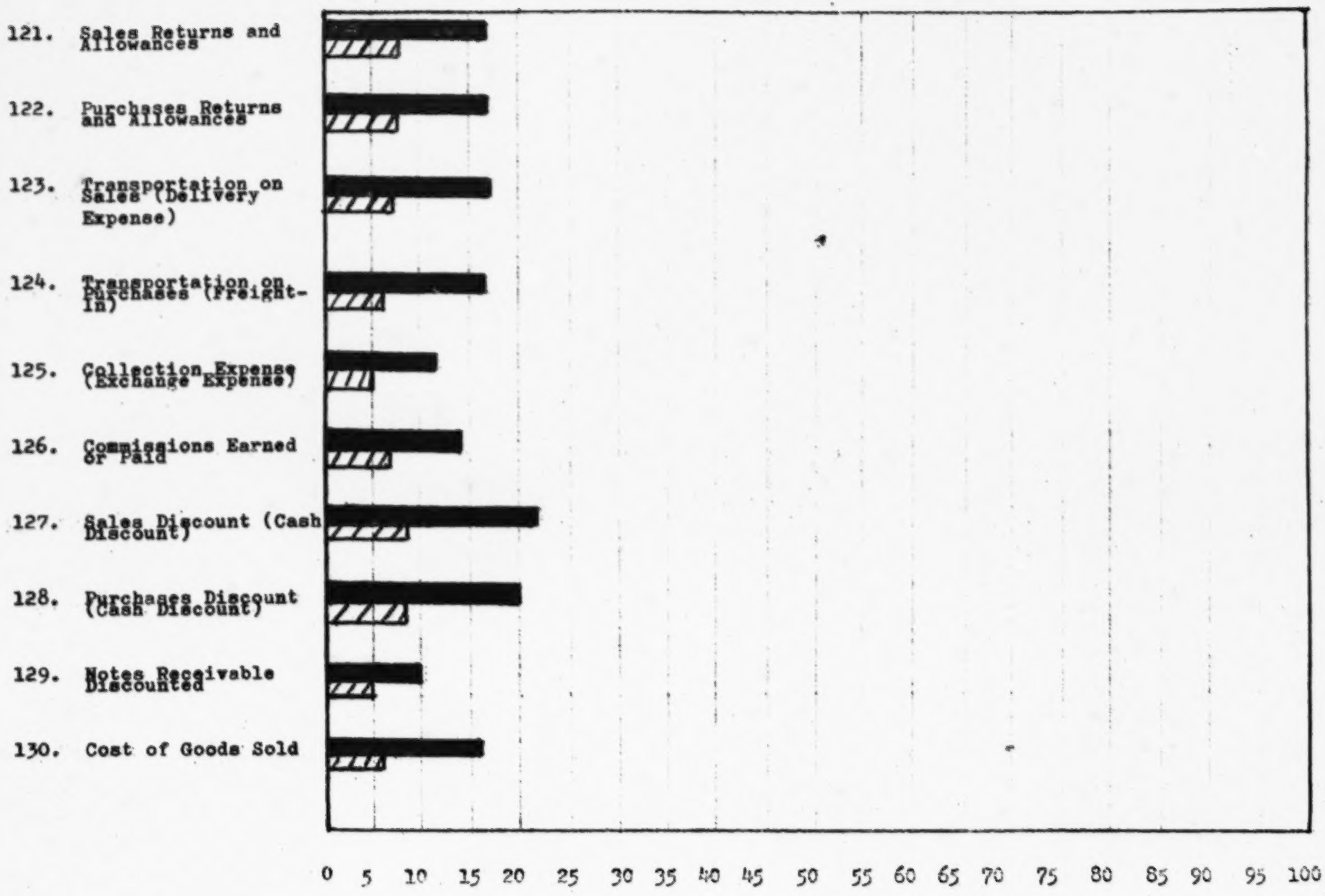
121. Sales Returns and Allowances
122. Purchases Returns and Allowances
123. Transportation on Sales (Delivery Expense)
124. Transportation on Purchases (Freight-In)
125. Collection Expense (Exchange Expense)
126. Commissions Earned or Paid
127. Sales Discount (Cash Discount)
128. Purchases Discount (Cash Discount)
129. Notes Receivable Discounted
130. Cost of Goods Sold
0
5
10
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25
30
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70
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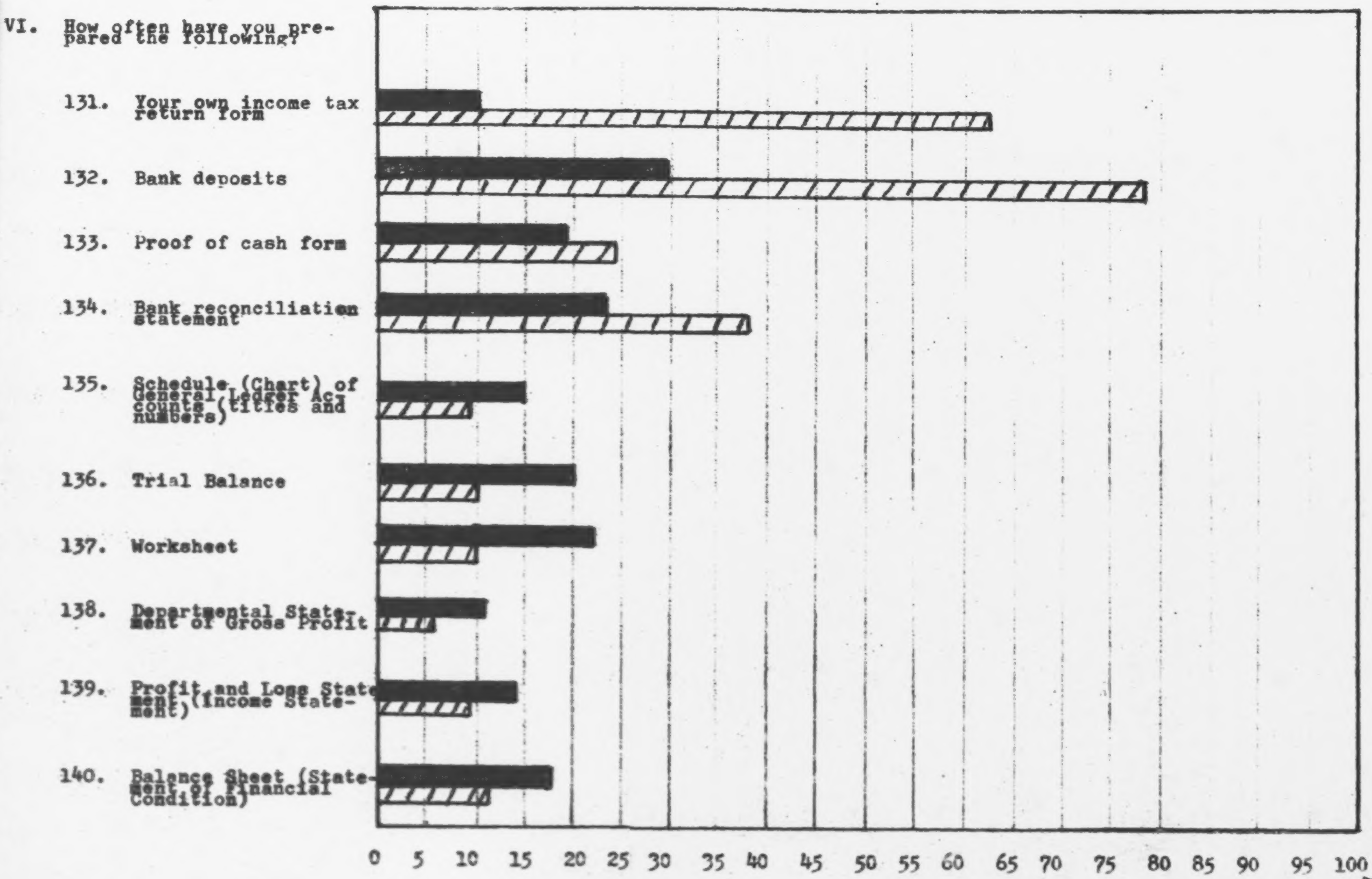
VI. How often have you prepared the following?
131. Your own income tax return form
132. Bank deposits
133. Proof of cash form
134. Bank reconciliation statement
135. Schedule (Chart) of General Ledger Accounts (titles and numbers)
136. Trial Balance
137. Worksheet
138. Departmental Statement of Gross Profit
139. Profit and Loss Statement (Income Statement)
140. Balance Sheet (Statement of Financial Condition)
0
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20
25
30
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40
45
50
55
60
65
70
75
80
85
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95
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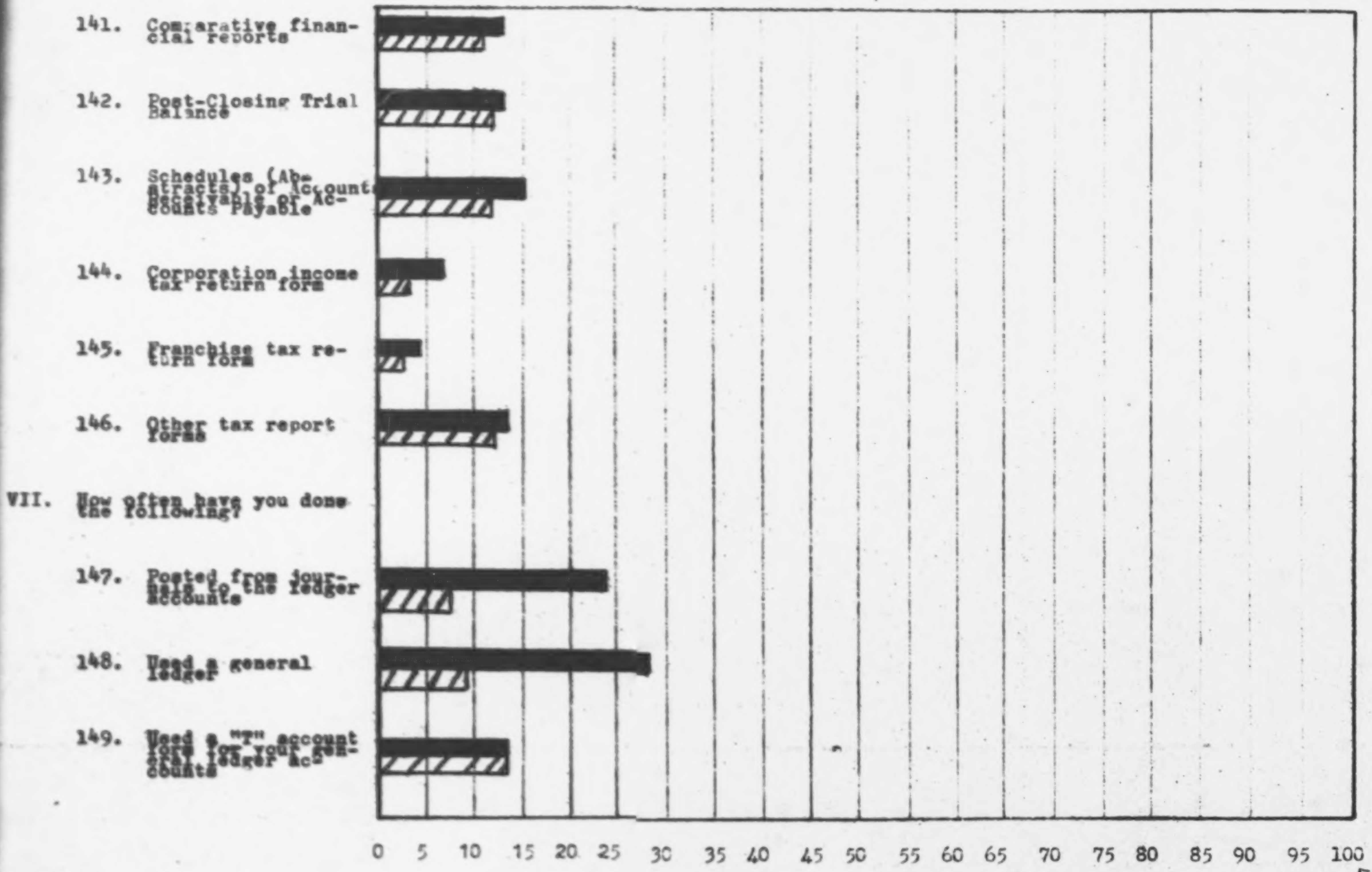
141. Comparative financial reports
142. Post-Closing Trial Balance
143. Schedules (Abstracts) of Accounts Receivable or Accounts Payable
144. Corporation income tax return form
145. Franchise tax return form
146. Other tax report forms
VII. How often have you done the following?
147. Posted from journals to the ledger accounts
148. Used a general ledger
149. Used a "T" account form for your general ledger accounts
0
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40
45
50
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60
65
70
75
80
85
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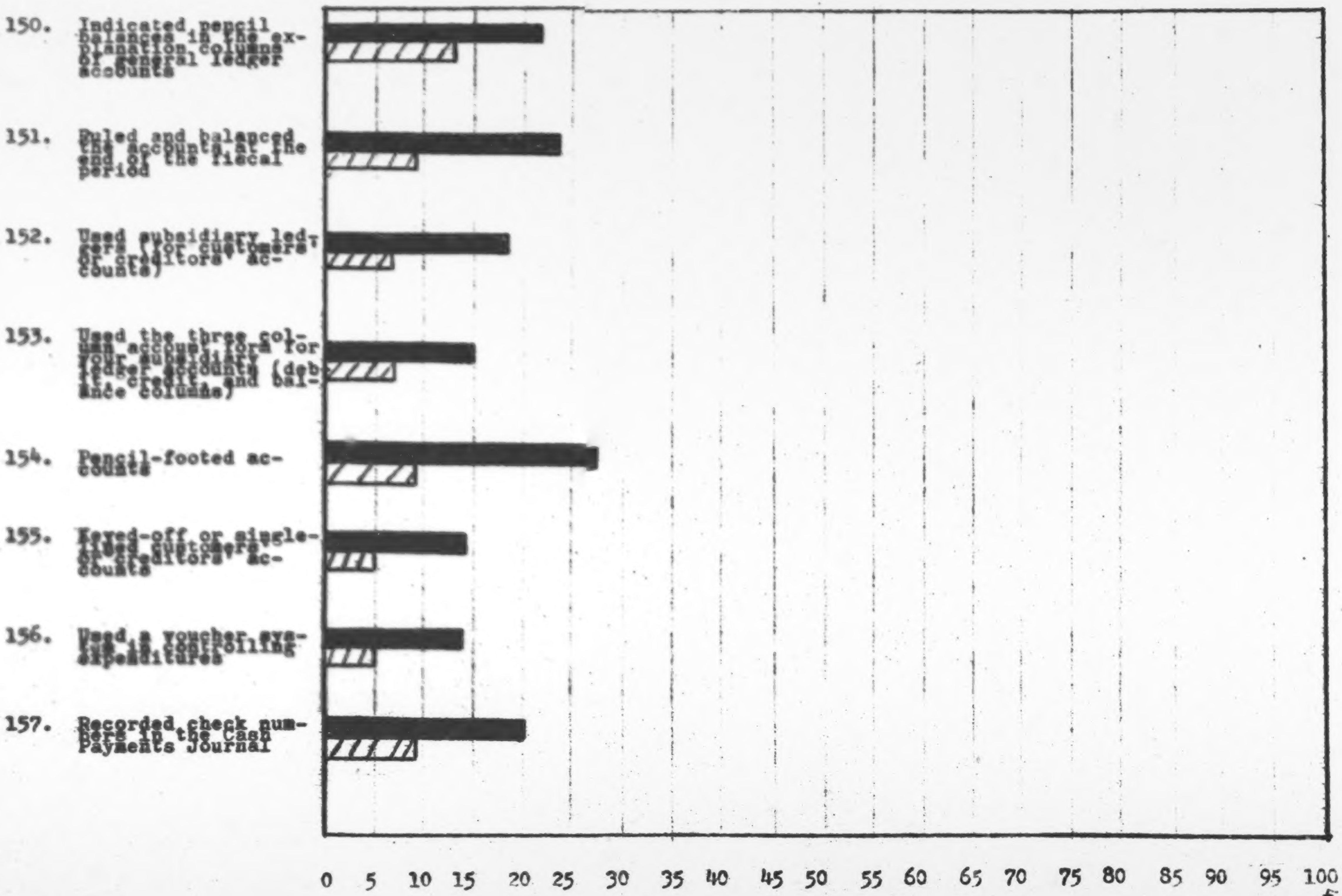
95
100


150. Indicated pencil balances in the explanation columns of general ledger accounts
151. Ruled and balanced the accounts at the end of the fiscal period
152. Used subsidiary ledgers (for customers' or creditors' accounts)
153. Used the three column account form for your subsidiary ledger accounts (debit, credit, and balance columns)
154. Pencil-footed accounts
155. Keyed-off or single-lined customers' or creditors' accounts
156. Used a voucher system in controlling expenditures
157. Recorded check numbers in the Cash Payments Journal
0
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20
25
30
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40
45
50
55
60
65
70
75
80
85
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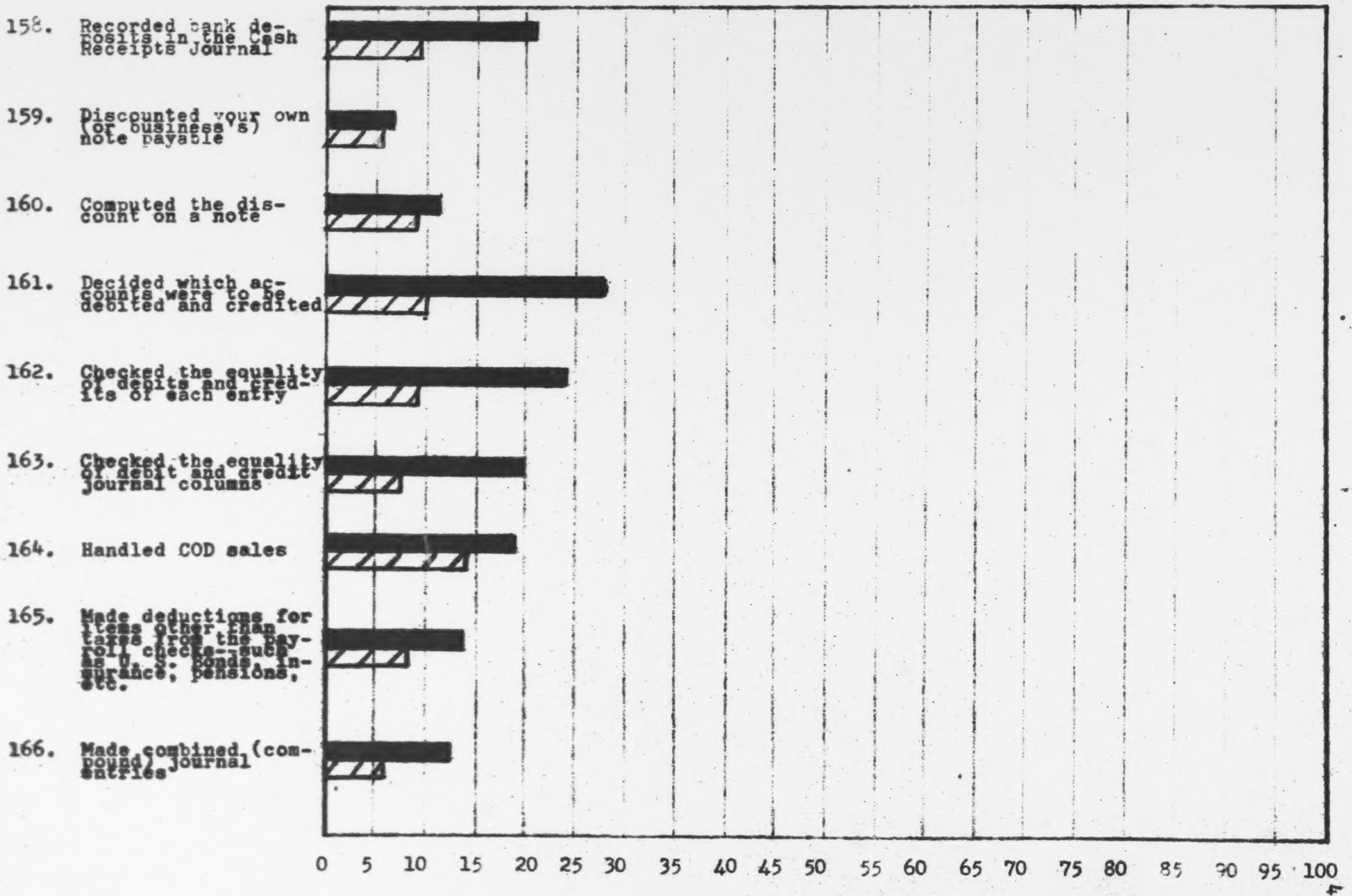
158. Recorded bank deposits in the Cash Receipts Journal
159. Discounted your own (or business's) note payable
160. Computed the discount on a note
161. Decided which accounts were to be debited and credited
162. Checked the equality of debits and credits of each entry
163. Checked the equality of debit and credit journal columns
164. Handled COD sales
165. Made deductions for items other than taxes from the payroll checks--such as U. S. Bonds, insurance, pensions, etc.
166. Made combined (compound) journal entries
0
5
10
15
20
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40
45
50
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70
75
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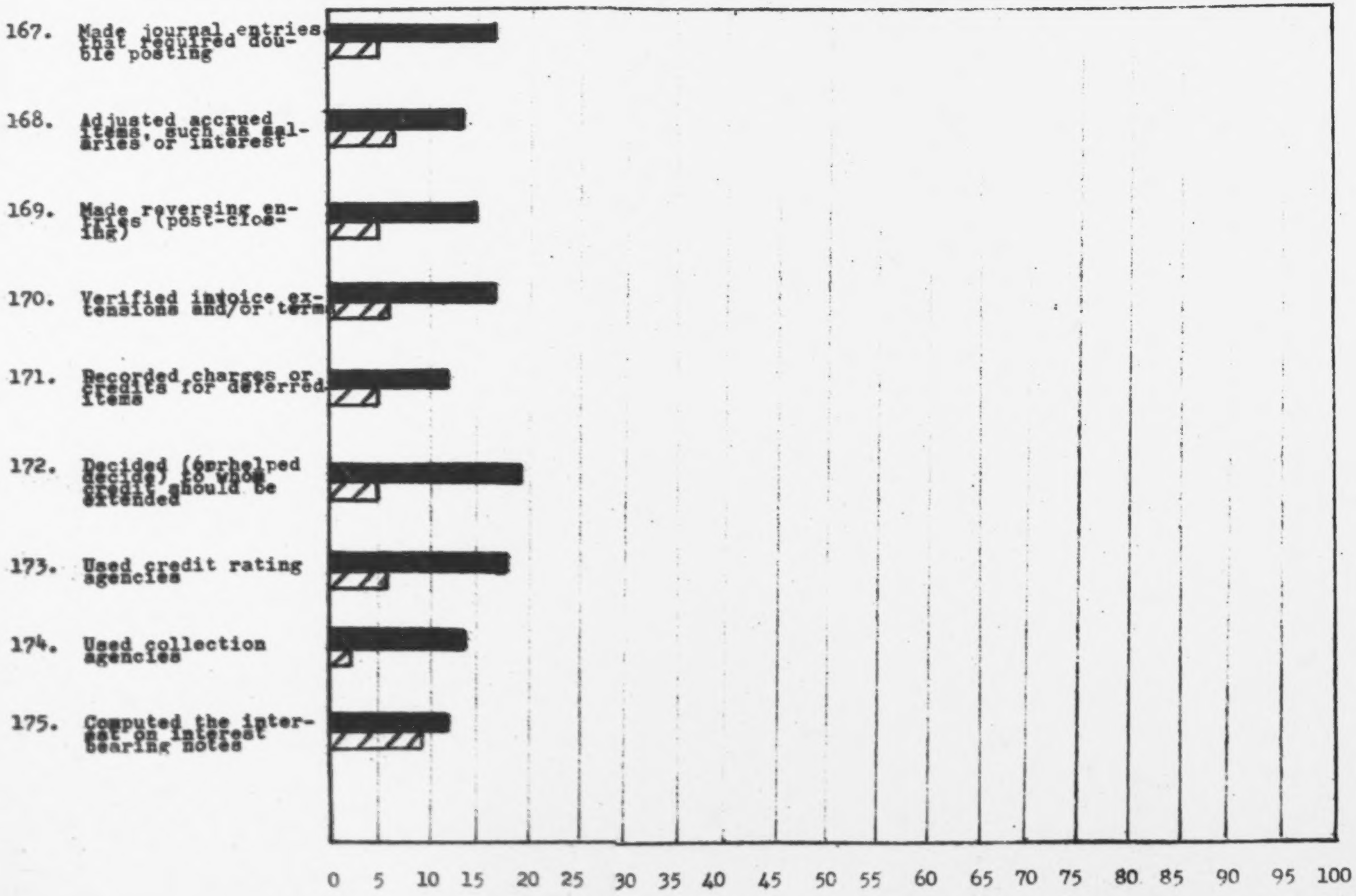
85
90
95
100


167. Made journal entries that required double posting
168. Adjusted accrued items, such as salaries or interest
169. Made reversing entries (post-closing)
170. Verified invoice extensions and/or terms
171. Recorded charges or credits for deferred items
172. Decided (or helped decide) to whom credit should be extended
173. Used credit rating agencies
174. Used collection agencies
175. Computed the interest on interest bearing notes
0
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45
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65
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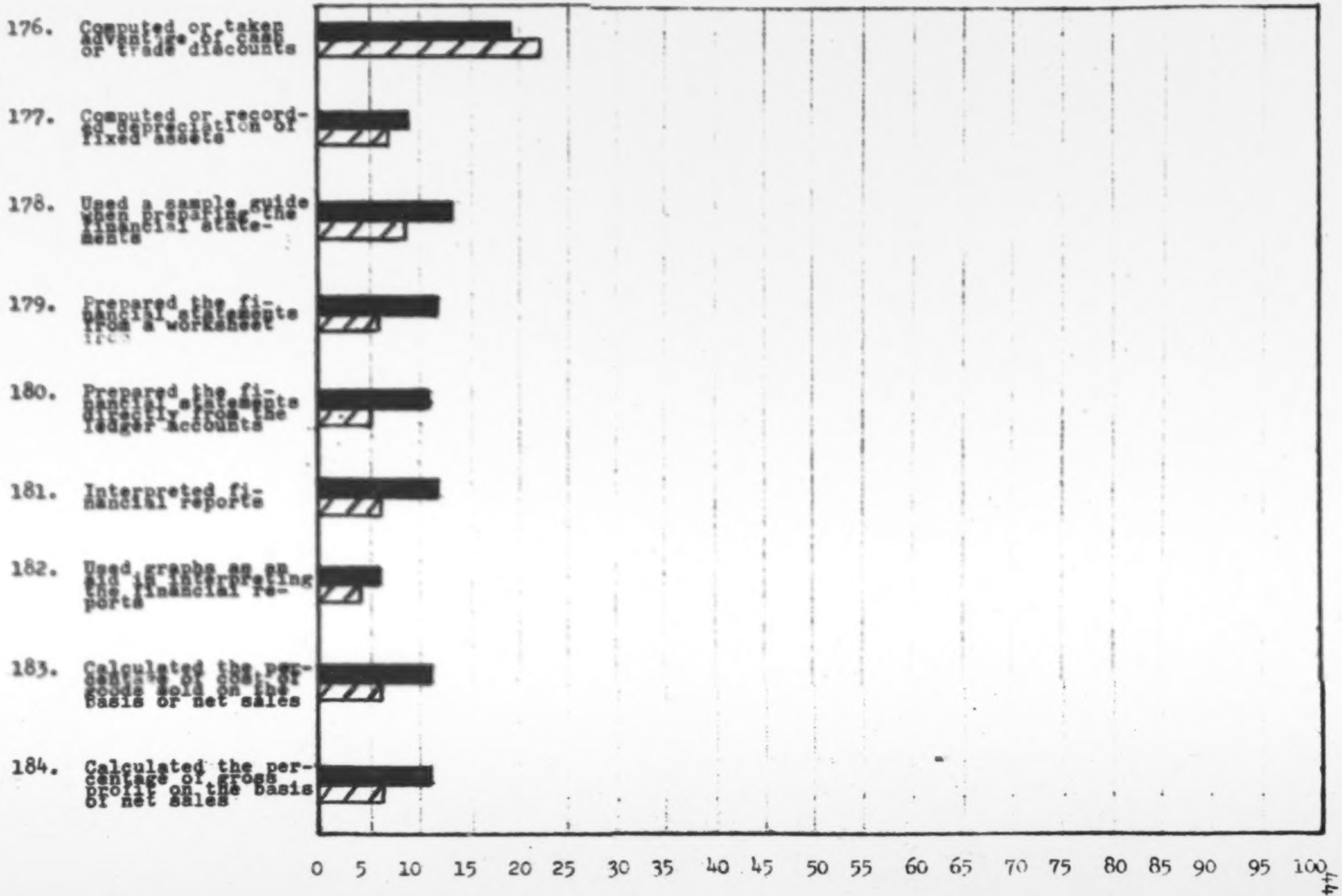
176. Computed or taken advantage of cash or trade discounts
177. Computed or recorded depreciation of fixed assets
178. Used a sample guide when preparing the financial statements
179. Prepared the financial statements from a worksheet
180. Prepared the financial statements directly from the ledger accounts
181. Interpreted financial reports
182. Used graphs as an aid in interpreting the financial reports
183. Calculated the percentage of cost of goods sold on the basis of net sales
184. Calculated the percentage of gross profit on the basis of net sales
0
5
10
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25
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40
45
50
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60
65
70
75
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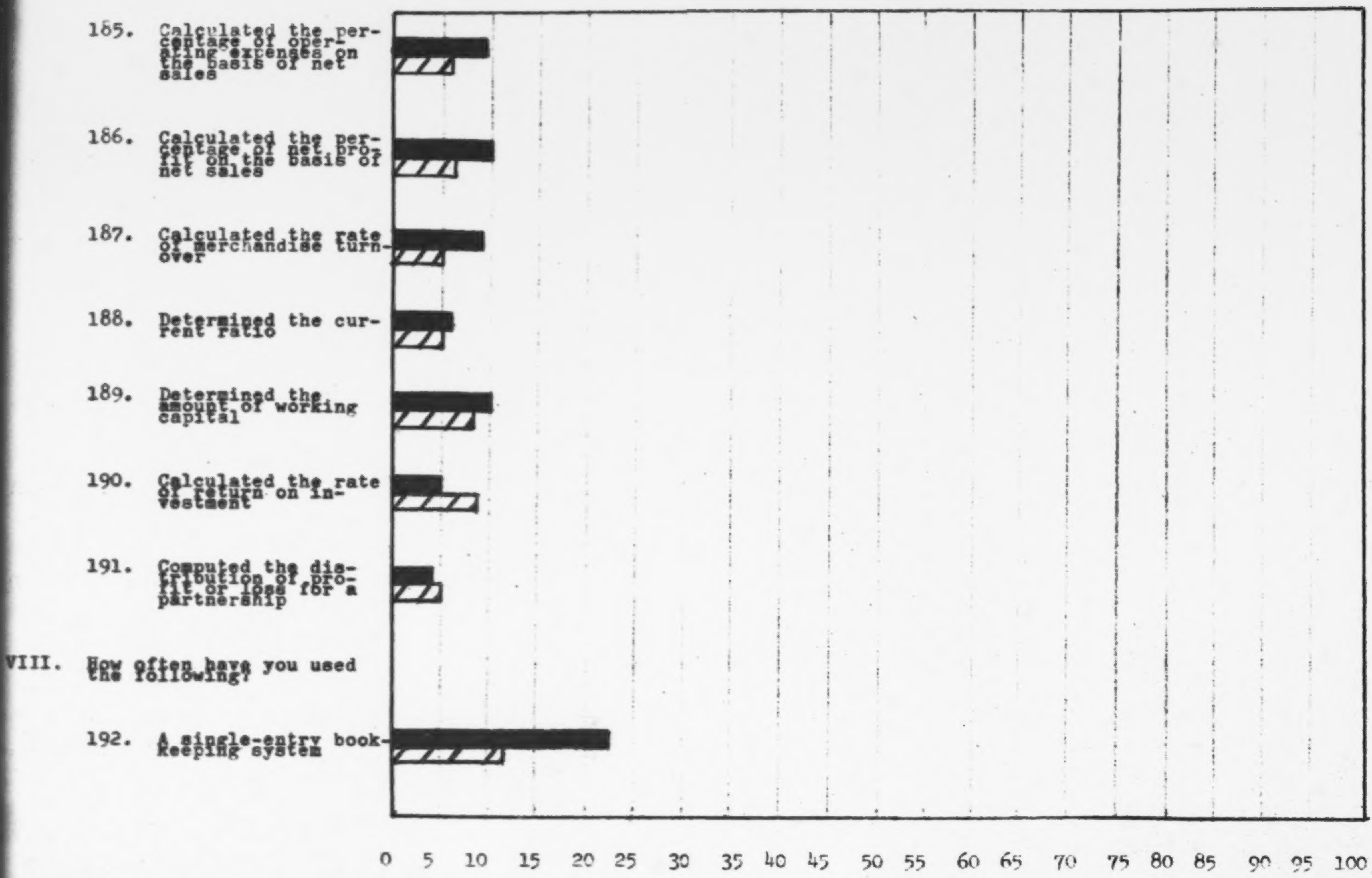
100


185. Calculated the percentage of operating expenses on the basis of net sales
186. Calculated the percentage of net profit on the basis of net sales
187. Calculated the rate of merchandise turnover
188. Determined the current ratio
189. Determined the amount of working capital
190. Calculated the rate of return on investment
191. Computed the distribution of profit or loss for a partnership
VIII. How often have you used the following?
192. A single-entry bookkeeping system
0
5
10
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20
25
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35
40
45
50
55
60
65
70
75
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85
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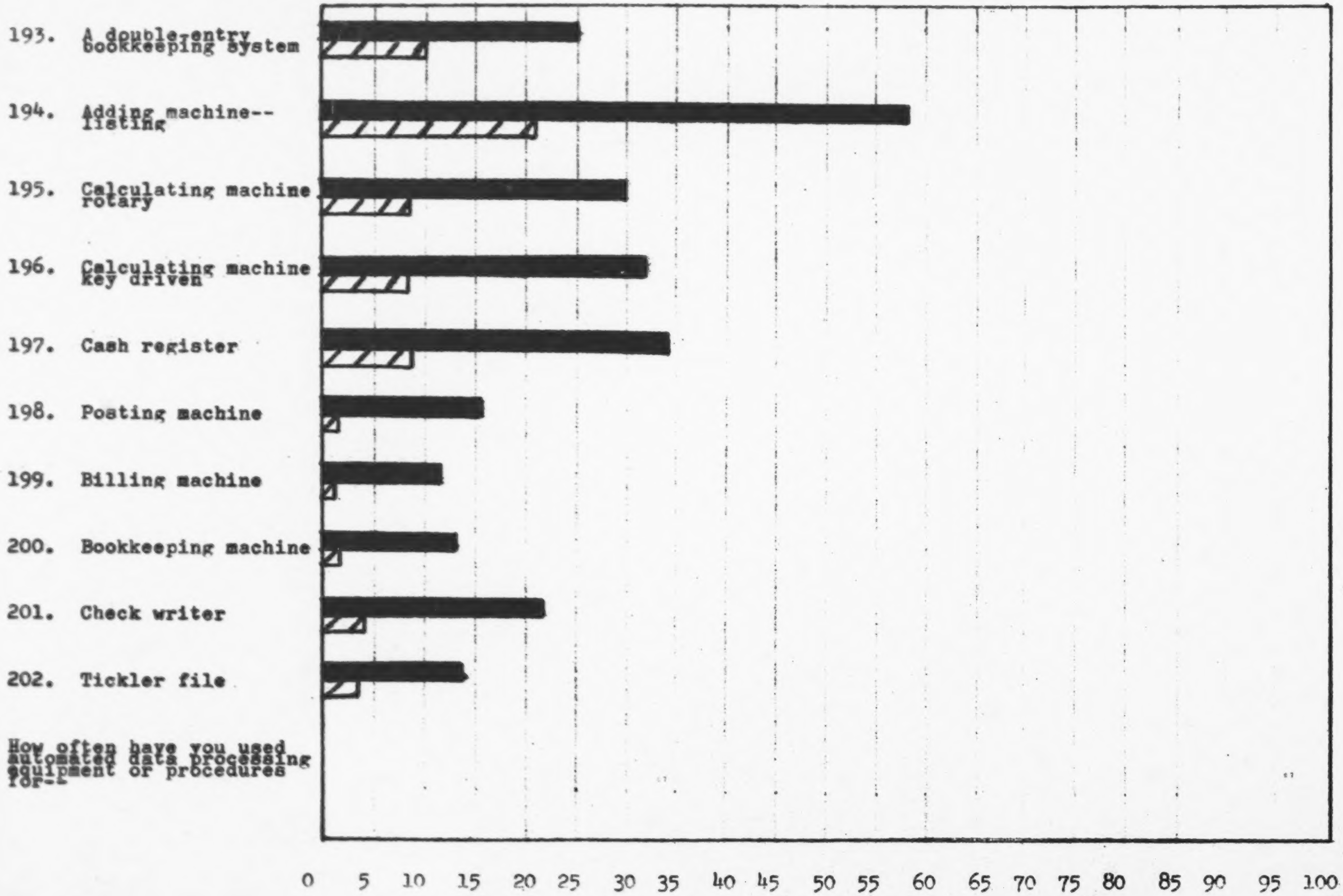
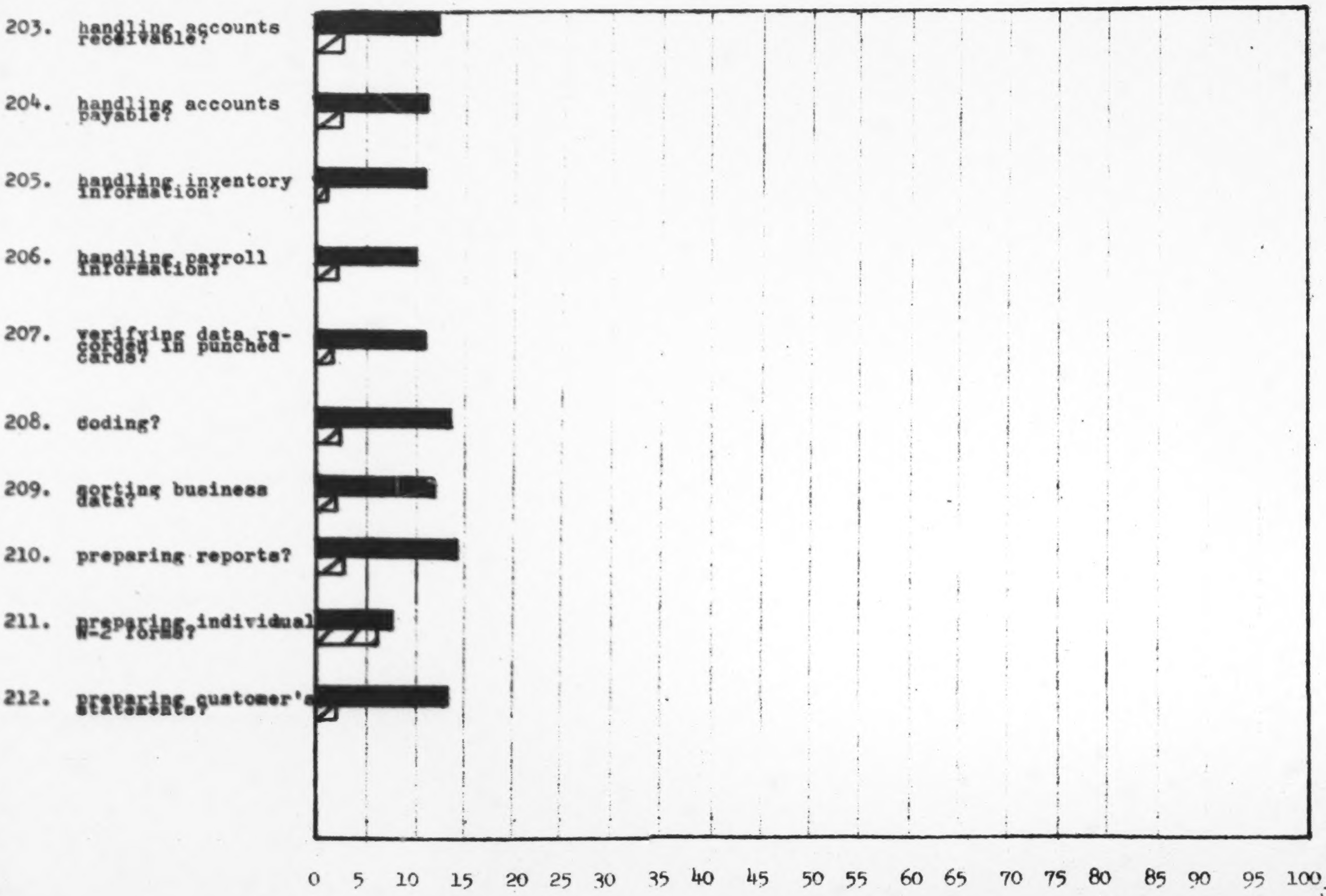
95
100



IX. How often have you used automated data processing equipment or procedures for--


203. handling accounts receivable?
204. handling accounts payable?
205. handling inventory information?
206. handling payroll information?
207. verifying data recorded in punched cards?
208. coding?
209. sorting business data?
210. preparing reports?
211. preparing individual W-2 forms?
212. preparing customer's statements?
0
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SUMMARY

All Respondents

Of the 2,064 respondents in this study, 1662 or 80.5 per cent had some kind of post-high school education and, therefore, had the opportunity to use their bookkeeping skills and knowledges in further education. Slightly more than 67 per cent of all respondents reported that they had had on-the-job training; about 44 per cent of all respondents reported on-the-job training as their only education beyond high school. About 37 per cent of all respondents had some "formal" education in private business schools, two-year colleges, and/or four-year colleges; 13 to 16 per cent of respondents had each of these types of education. Six months to a year of study at a private business school was most common for those who had studied at that level; two years or more of study in a two-year college or four-year college was most common for those who had studied at that level. Responses concerning on-the-job training and graduate study suggest that respondents may have misinterpreted some terms of the questionnaire.

About 47 per cent of all respondents had completed post-high school education which did not involve the study of bookkeeping. About 34 per cent of all respondents had completed post-high school education involving bookkeeping-accounting study; about half of these had studied a year or more of bookkeeping. Approximately 70 per cent of these students who had post-high school education reported that bookkeeping had been useful to them in their non-bookkeeping education.

Some differences were evident in post-high school educational patterns related to type of high school attended. Rural school respondents reported considerably less on-the-job training than students from other types of schools; Rural School students led in two-year college attendance; New York City students led in four-year college attendance. Large City students exceeded other groups in the number who had studied post-high school bookkeeping. New York City students had made least use of bookkeeping in non-bookkeeping education.

Proportionally as many males as females had had on-the-job training and private business school education. The rate of attendance at two-year colleges, four-year colleges, and graduate study for males was about double that of females. The rate of post-high school study of bookkeeping for males was also more than double that of females.

The most frequently used bookkeeping item, 35 - money orders, had been used frequently or occasionally in personal use by 79.2 per cent of all respondents. The least frequently used item, 205 - used automated data processing equipment for handling inventory information -- had been used by only 1.4 per cent of all respondents. The least frequently used half of the items had been used frequently or occasionally by only about 7 per cent or less of the group.

The ten most frequently used bookkeeping items were: money orders, bank deposits, federal or state income tax forms, checkbooks, w-2 withholding statement, preparation of own income tax forms, sales slips, receipts, application for social security number and bank cashiers checks or certified checks.

The ten least frequently used items were: using data processing equipment for handling inventory, for handling accounts receivable, for coding, for handling payroll information, for verifying data recorded on punched cards, for preparing customer's statements; billing machine, bookkeeping machine, posting machine; collection agencies. While some individual items had been used with greater frequency in personal life than in business life, a majority of the items had been used more extensively in business life than in personal life.

Bookkeeping I Respondents

Of the 910 respondents whose highest level of high school bookkeeping was Bookkeeping I, about 78 per cent had some kind of post-high school education. Slightly more than 63 per cent had on-the-job training; about 40 per cent had on-the-job training as their only post-high school education. The rates per cent of those who had private business school, two-year college, or four-year college and the amount of time devoted to such study were similar to the All Respondents group.

About 48 per cent of this group had post-high school education without bookkeeping; about 31 per cent had studied post-high school bookkeeping. About 70 per cent of those who had some post-high school education had found bookkeeping useful in their non-bookkeeping education beyond high school. Data pertaining to possible differences in post-high school education related to type of high school were not analyzed for this sub-group.

The 631 "pure" Bookkeeping I students-those who had no bookkeeping at any level beyond Bookkeeping I--had made less frequent personal use of bookkeeping than had the All Respondents group. The most frequently used half of the items had been used frequently or occasionally by fewer than 3 per cent of the Bookkeeping I group. This may be attributable to the fact that, by definition, the Bookkeeping I group had no post-high school bookkeeping education. Within the frequency of use distribution, however, items tended to retain relative rank quite similar to that of the All Respondents group.

Bookkeeping II Respondents

Of the 818 respondents whose highest level of high school bookkeeping was Bookkeeping II, about 83 per cent had some kind of post-high school education. About 71 per cent of Bookkeeping II respondents had on-the-job training; about 39 per cent had on-the-job training as their only education beyond high school. The rate per cent of those who had other kinds of education beyond high school, and the amount of time in such education, were similar to the All Respondents and Bookkeeping I groups.

About 47 per cent of Bookkeeping II Respondents had post-high school education without bookkeeping; about 36 per cent had studied some post-high school bookkeeping. As with the other two respondent groups, about 70 per cent of the Bookkeeping II respondents had found bookkeeping useful in their post-high school non-bookkeeping education.

The "pure" Bookkeeping II Students--the 564 students who had no bookkeeping at any level beyond Bookkeeping II--had made less frequent personal use of bookkeeping than had the All Respondents group, but more frequent use than the Bookkeeping I group. The most frequently used half of the items had been used frequently or occasionally by slightly more than 3 per cent of Bookkeeping II Students. (Interestingly, not one of this group had ever used a billing machine.) Within the frequency of use distribution, however, items tended to retain relative rank quite similar to that of the All Respondents and Bookkeeping I groups.

Chapter IV

SUMMARY AND RECOMMENDATIONS

The study which has resulted in this report was designed to produce information that would be of particular benefit to the New York State Bookkeeping Syllabus Committee in their syllabus revision work. The major objective of the study was to determine what kinds and amounts of business, educational, and personal uses had been made of bookkeeping skills and knowledges by a sample of former students who had studied New York State syllabus-outlined courses in Bookkeeping I and Bookkeeping II. Within that major objective, the emphasis of the study was on determining the frequency with which certain specific skills, knowledges, and activities of bookkeeping had been used by those former students. The study was not designed to provide a descriptive analysis of the work of bookkeepers.

The data for this report were gathered by means of a specially designed questionnaire which was mailed to a selected sample of former high school bookkeeping students. Responses were received from 2,064 persons who had studied syllabus-outlined bookkeeping courses in 59 public schools of New York State during the 1960-61 school year. Of those respondents, about 31 per cent had terminated their formal bookkeeping study with Bookkeeping I, about 27 per cent had terminated their bookkeeping study with Bookkeeping II, and about 34 per cent had studied some bookkeeping or accounting at the post-high school level in addition to their high school bookkeeping. Nearly 34 per cent of respondents had studied bookkeeping in New York City schools, over 20 per cent had studied in Large City Schools, about 37 per cent in Small City-Suburban schools, and over 8 per cent in Rural schools. Seventy-eight per cent of respondents were female, and 22 per cent were male. Nearly 98 per cent of respondents had graduated from high school or had received equivalency diplomas; nearly 85 per cent of the group had been out of high school for four or five years.

The major outcomes of the study are presented here as a series of summary statements about the business, educational, and personal uses that students had made of their bookkeeping; summary statements are supported by appropriate findings of the study. The summary is followed by recommendations which are directed to the syllabus committee as the study director's points of view concerning the significance of this study for syllabus revision.

Summary

Concerning Uses of Bookkeeping in Business Life

1. Many former high school bookkeeping students had worked as bookkeepers or had used their bookkeeping in office-store non-bookkeeping jobs since leaving high school; for those students, bookkeeping education had been vocational education.

The data of this study indicate that approximately 66 per cent of all respondents, all of whom had studied Bookkeeping I and many of whom had studied further high school or post-high school bookkeeping, had used their bookkeeping skills and knowledge for some period in office-store work since leaving high school. About 41 per cent of all respondents had worked as bookkeepers; about 26 per cent had worked as bookkeepers for a year or more since leaving high school. Approximately 24 per cent of all respondents had not worked as bookkeepers, but had held non-bookkeeping office-store positions using bookkeeping skills and knowledges. About 23 per cent of all respondemts had held bookkeeping positions and also had held non-bookkeeping positions in which they had used bookkeeping skills and knowledges. About 34 per cent of all respondents had never held bookkeeping jobs or other office-store positions using bookkeeping.

2. Many former high school students whose only bookkeeping education was syllabus-outlined courses in Bookkeeping I or Bookkeeping I and II had worked as bookkeepers or had held other office-store positions using their bookkeeping skills and knowledges; for those students, high school bookkeeping had been terminal, vocational education.

Many of the respondents in this study had completed only high school Bookkeeping I or Bookkeeping I and II, without further bookkeeping study at the high school or post-high school level. Nearly 30 per cent of those Bookkeeping I students had worked as bookkeepers since leaving high school; more than 16 per cent of the Bookkeeping I group had worked as bookkeepers for a year or more. About 22 per cent of the Bookkeeping I group had not worked as bookkeepers but had worked in office-store positions in which they had used their bookkeeping skills and knowledges. Thus, about 52 per cent of Bookkeeping I respondents had used their bookkeeping vocationally in office-store work.

Of the Bookkeeping II group, nearly 34 per cent had worked as bookkeepers, with nearly 23 per cent of the group having worked as bookkeepers for a year or more. An additional 25 per cent of the group had not worked as bookkeepers but had worked in office-store positions using their bookkeeping. Thus, about 58 per cent of Bookkeeping II respondents had used their bookkeeping vocationally in office-store work since leaving high school.

3. The greater the amount of formal bookkeeping education, the greater was the probability that the student had used the bookkeeping vocationally.

Proportionally greater numbers of Bookkeeping II students had worked as bookkeepers and for greater amounts of time than had Bookkeeping I students; proportionally greater numbers of all respondents, the group which included students who had studied bookkeeping beyond Bookkeeping II, had worked as bookkeepers and for greater amounts of time than had the Bookkeeping I or Bookkeeping II sub-groups.

4. For those respondents who had worked as bookkeepers, full-time bookkeeping work was more common than part-time bookkeeping work.

About 12 percent of all respondents, 9 per cent of Bookkeeping I respondents, and 10 per cent of Bookkeeping II respondents had held part-time bookkeeping jobs. About 34 per cent of all respondents, 24 per cent of Bookkeeping I respondents, and 28 per cent of Bookkeeping II respondents had held full-time bookkeeping positions. (A respondent may have held both part-time and full-time bookkeeping positions.)

5. For those students who had worked as bookkeepers, employment in service businesses was more common than employment in manufacturing, merchandising, or other businesses.

Nearly 20 per cent of all respondents had worked as bookkeepers in service businesses; 13 per cent had worked in "other" businesses, 11 per cent in merchandising, and about 9 per cent in manufacturing. For the Bookkeeping I and Bookkeeping II groups, the relative positions of the types of employment were the same, though the rates per cent of employment in those types of businesses were consistently lower. (A respondent may have worked in more than one type of business.)

6. The type of school in which students had studied bookkeeping had little, if any, relationship to subsequent uses of bookkeeping in business.

For all respondents of the New York City, Small City-Suburban, and Rural school categories, the rates per cent of employment as bookkeepers, the length of time worked in bookkeeping, and the nature of the job as part-time or full-time were very similar. The rates per cent of Large City students in these three factors were slightly, but consistently, higher. The data for Bookkeeping I and Bookkeeping II sub-groups followed the same general pattern as that for all respondents.

7. The uses of bookkeeping in business were similar for sub-groups of respondents who had been out of high school for three, four, and five years.

Information was sought in this study about the length of time since students had last attended high school. The major purpose of such "use opportunity" data was to provide base amounts of time with which to compare amounts of time actually spent in bookkeeping; a secondary purpose was to provide information about short-term trends in bookkeeping employment.

No trend toward change in bookkeeping employment was evident in the data for the relatively short time span of this study. The bookkeeping work experience data were similar for groups who had been out of school for three, four, and five years. Too few respondents had been out of school for two years or less to permit adequate comparison, but the limited data for those respondents were similar to the data for other groups.

8. Nearly all former bookkeeping students had graduated from high school or had received high school equivalency diplomas.

Nearly 98 per cent of all respondents, Bookkeeping I students and

Bookkeeping II students, had either graduated from high school or had received equivalency diplomas. All data, then, pertaining to the uses of bookkeeping by former bookkeeping students are essentially data for students who had graduated from high school. These data also indicated that relatively few students who had completed one or more bookkeeping courses had subsequently dropped out of high school.

Proportionally fewer non-graduates than graduates had worked as bookkeepers, but other bookkeeping work experience data for the small non-graduate group were similar to the data for the group who had graduated from high school.

9. Proportionally more females than males had worked as bookkeepers.

About 22% of all respondents were males, and about 78% were female. Thirty-seven per cent of all male respondents had worked as bookkeepers, and slightly more than 42 per cent of all females had worked as bookkeepers. Of the Bookkeeping I and Bookkeeping II groups, however, the rates per cent for females who had worked as bookkeepers was about double the rate per cent for males. The considerably higher employment rates of males in the All Respondents group, by comparison with males of the Bookkeeping I and Bookkeeping II groups, may indicate that proportionally more males continue their bookkeeping education beyond high school and then obtain work as bookkeepers. Other evidence in this study does indicate that proportionally more males than females continue bookkeeping study beyond high school.

10. Specific bookkeeping items had been used with highly variable frequency in office-store use. Some specific bookkeeping items had been used frequently or occasionally by many respondents; some items had never

been used by many or nearly all respondents.

The most frequently used item had been used frequently or occasionally by about 58 per cent of all respondents, and the least frequently used item had been used by only four per cent of all respondents. These two items had been used by about 84 per cent and four per cent, respectively, of the subgroup of all respondents who had worked as bookkeepers. The least commonly used half of these 178 items had been used frequently or occasionally by less than 18 per cent of all respondents, and by about 34 per cent or less of all respondents who had worked as bookkeepers.

For the Bookkeeping I group of respondents, the most frequently used item had been used by 46 per cent of the group, and the least frequently used item had been used by only .8 per cent of the group. These two items also held the same relative frequency positions for those Bookkeeping I students who had worked as bookkeepers, but the use rates were 78 per cent and 27 per cent, respectively. The least commonly used half of these 178 items had been used frequently or occasionally by less than 10 per cent of all Bookkeeping I respondents, and by less than 26 per cent of those Bookkeeping I respondents who had worked as bookkeepers.

The most commonly used item by all Bookkeeping II respondents and by Bookkeeping II respondents who had worked as bookkeepers had been used by about 55 per cent and 83 per cent of those groups, respectively. The least frequently used item had been used by 2.1 per cent of all Bookkeeping II respondents, and by 3.7 per cent of those Bookkeeping II respondents who had worked as bookkeepers. The least frequently used half of the items had been used frequently or occasionally by less than 13 per cent of all respondents, and by less than 30 per cent of those who had worked as bookkeepers.

Concerning Uses of Bookkeeping in Personal Life

11. Many high school bookkeeping students had completed some kind of post-high school education, had studied post-high school bookkeeping, and had found knowledge of bookkeeping useful in their education beyond high school.

With on-the-job training included as a kind of post-high school education, nearly 81 per cent of all respondents, 78 per cent of Bookkeeping I respondents, and 83 per cent of Bookkeeping II respondents had some kind of post-high school education and, therefore, had some possible opportunity to use their bookkeeping educationally. On-the-job training was the most common type of post-high school education for all three respondent groups; 67 per cent of all respondents, 63 per cent of Bookkeeping I respondents, and 71 per cent of Bookkeeping II respondents had had on-the-job training. (Length or quantity of on-the-job training, as reported by many respondents, suggests that many respondents may have reported all work experience as on the job training.)

Of the more formal types of post-high school education, about 37 per cent of all respondents, Bookkeeping I respondents, and Bookkeeping II respondents had some study in private business school, two-year college, or four-year colleges. The amount of overlap in these types of education was not evident, but 13 to 16 per cent of respondents of each of the three respondent groups had some study in each of those three types of post-high school institutions. Six months to a year of study in the private business school was most common for that type of education; two years or more of study in a two-year college or four-year college was most common for those types.

About 47 per cent of all three respondent groups had completed post-high school study without any study of bookkeeping. Thirty-one to thirty-six per cent of each of the three groups had studied bookkeeping beyond the high school level; about half had studied bookkeeping for a year or more beyond the high school.

All those students who had studied bookkeeping at the post-high school level were presumed to have found their high school bookkeeping useful in that post-high school study. Furthermore, 70 per cent of all those students who had post-high school education of any kind *reported* that their knowledge of bookkeeping had been useful in their non-bookkeeping education.

Some differences were evident in post-high school educational patterns as related to type of high school attended. Rural School respondents reported considerably less on-the-job training than students from other types of schools. Large City students led in attendance at private business schools; Rural School respondents led in two-year college attendance; New York City students led in four-year college attendance.

The evidence of this study indicates that for males the rates of study at two-year college, four-year college, and graduate school were about double the rates for females; further, the male rate of post-high school bookkeeping study was about double the rate for females.

12. Specific bookkeeping items had been used with highly variable frequency in personal life and, generally, had been used less frequently in personal life than in business life.

The most frequently used item had been used frequently or occasionally in personal life by about 79 per cent of all respondents; the least frequently used item had been used frequently or occasionally by only slightly more than one per cent of the group. The least frequently used half of the items had been used frequently or occasionally by only 7 per cent or less of all respondents.

Although some specific items had been used more frequently in personal life than in business life, the overall frequency of use pattern indicated considerably more frequent use of specific items in business life than in personal life. This was especially evident when educational uses of bookkeeping, as part of overall personal use, were at least partially eliminated as in the data for the sub-groups of Bookkeeping I and Bookkeeping II students. Personal use data for those two groups, when compared with data for office-store uses for the two groups, showed markedly less personal use.

Recommendations

The data which have been obtained in this study are extensive and are believed to be of potentially profound significance to the syllabus writers in their task of determining what should be the objectives and content of syllabus-outlined bookkeeping courses in New York State. Curricular decisions of objectives and content must be based on careful weighing and deliberation of many factors, one of which is frequency of use data such as those provided by this study. Deliberation is especially necessary in matters such as whether or not a specific item should be included in the syllabus. For example, although many or all respondents may have recollected and reported accurately that they have never or only occasionally used a specific item, the syllabus committee must decide whether other pedagogical considerations, such as the effectiveness of the item to illustrate a basic principle, outweigh the low functional utility of the item.

For these reasons, the data of this study have been presented and summarized to make it relatively easy, yet necessary, for the syllabus committee to carefully review, discuss, and evaluate the basic facts. In so doing, the committee should be especially cautioned that undue significance should not be attached to small differences in rates per cent, especially where base groups were small. Furthermore, the committee should remember that the data of this report are, at best, a reasonably accurate accounting by former students of the use they have made of their bookkeeping, as best they can recall those experiences. Such evidence does not necessarily indicate what should be taught in bookkeeping courses.

In the opinion of the director of this study, however, the data that were obtained in this study support the following conclusions and recommendations:

1. This study provides extensive evidence that syllabus-outlined courses in bookkeeping have provided, in their overall organization and content, effective vocational bookkeeping preparation for many students. About two of every three students who had studied bookkeeping had used bookkeeping in some way and for some time in office or store work since leaving high school; two of every five students had worked for some time in positions which, by their interpretation of this study's definition, were bookkeeping positions. Syllabus-outlined courses in bookkeeping have been effective terminal, vocational education for many students who, with high school bookkeeping education as their only specific bookkeeping education, had subsequently held bookkeeping positions in business or had held non-bookkeeping positions using bookkeeping. It is recommended, therefore, that the syllabus committee should continue to develop bookkeeping syllabi that are primarily designed to prepare students to use bookkeeping vocationally in office and store work; in so doing, the syllabus committee can have confidence

that their efforts are well directed.

2. This study provides substantial evidence that, despite the overall vocational utility of the bookkeeping courses, many of the individual items of the syllabus have been seldom used on the job. Those infrequently used items should be carefully reviewed for the purpose of eliminating the least useful and substituting other items which are not in the syllabus but which are frequently used.

3. Differentiated bookkeeping syllabi, based on presumed differences in uses of bookkeeping according to sex of student, are not necessary on a statewide basis. The evidence of this study indicates that both males and females study bookkeeping, and that both sexes subsequently use their bookkeeping in office-store work. Females hold the lead in frequency of work as bookkeepers, but significant numbers of males either go directly into bookkeeping or pursue post-high school study of bookkeeping and then go into bookkeeping. Local syllabus adaptations in keeping with local bookkeeping enrollments should be recommended.

4. Differentiated syllabi based on type of school are not needed at the state level. The subsequent uses of bookkeeping in business are similar, regardless of the type of school from which the student graduated. Schools should be neither encouraged nor discouraged from offering Bookkeeping I or Bookkeeping II on the sole basis of their school type. Local syllabus adaptations should be encouraged as an outgrowth of individual school employment studies.

5. Syllabus emphasis on bookkeeping for high school drop-outs is unwarranted. The evidence of this study indicates that nearly all students who complete at least Bookkeeping I subsequently graduate from high school or receive an equivalency diploma. Local syllabus adaptations should be

encouraged where unusual local conditions exist.

6. Syllabus emphasis should be directed primarily to the preparation of workers for full-time rather than part-time work in bookkeeping. The evidence of this study indicates that substantially more bookkeeping work had been done on a full-time than on a part-time basis.

7. Greater emphasis within the syllabus should be given to bookkeeping for service businesses than to bookkeeping for merchandising, manufacturing, or other types of businesses.

8. For many students, high school bookkeeping precedes and presumably, therefore, is to some extent preparatory for the further formal study of bookkeeping beyond the high school. The bookkeeping syllabus should provide for the needs of students who will study bookkeeping and accounting at the post-high school level, as well as for terminal students.

9. There is relatively little evidence from this study that syllabus-outlined courses have been functionally effective for personal life, other than further education. Many of the more frequently used items in personal life are not necessarily a part of bookkeeping any more than they are part of one or more other business courses. There seems to be little basis for depicting bookkeeping as appropriate for personal use, or for recruiting students into bookkeeping for its personal-use values. If personal use is to be a valid, primary objective of a bookkeeping course, a different syllabus is needed. The data of this study concerning frequency of personal use of specific items should be useful for designing such a course.

10. The procedures and findings of this study suggest several other studies which should add significantly to the body of professional knowledge concerning high school bookkeeping:

A. A periodic follow-up study of bookkeeping students at five year intervals would be desirable to ascertain trends and to determine the effectiveness of syllabus revisions. Such a study might well focus on fewer schools, carefully selected to represent major types of schools and areas of the state. With fewer schools and intensive local effort, perhaps using interview techniques, all former students could be sought out and the possible skewing effect of non-respondents could be eliminated.

B. An intensive study (job analysis) of the work done by people who claim to be bookkeepers could yield definitive information which would give vocational course planners greater confidence in their definition of "bookkeeper", and greater assurance that their instruction was realistic and functional.

APPENDIX

APPENDIX A

STATE UNIVERSITY OF NEW YORK AT ALBANY

BUSINESS EDUCATION DEPARTMENT

BOOKKEEPING QUESTIONNAIRE

Please return to:

1–2. ____________ Card Code
3–6. ____________ Questionnaire Number
7–9. ____________ School Number
10-11. ____________ Grade/Course
Name of High School: ______________________________

Name: ______________________________

Address: ______________________________ 12. Sex: Male ☐ 1 Female ☐ 2
(Please correct if necessary)
____

EDUCATION

Directions: Please answer the following questions by placing a check mark (✓) in the box under the response which best applies to you. (Disregard box numbers.)

	Yes	No
13. Did you complete first year bookkeeping while in high school?	☐ 1	☐ 9
14. Did you complete second year bookkeeping while in high school?	☐ 1	☐ 9
15. Did you complete third year bookkeeping while in high school?	☐ 1	☐ 9
16. Have you either graduated from high school or received a high school equivalency diploma?	☐ 1	☐ 9

	1960-61	1961-62	1962-63	1963-64
17. What was the last school year during which you attended high school?	☐ 1	☐ 2	☐ 3	☐ 4

(Questions 18-23 should be answered by placing a check mark in the box under the column heading which best applies to you. Be sure to check one box for each question.)

How much of the following types of education have you had since high school?

	None	Less than 6 months	6 months to under 1 year	1 year to under 2 years	2 years or more
18. On-the-job training	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
19. Private business school	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
20. Two-year college	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
21. Four-year college (undergraduate)	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
22. College (graduate)	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
23. During how many months or years since high school have you studied some bookkeeping and/or accounting?	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5

	Yes	No
24. Have you used high school bookkeeping skills or knowledge in your non-bookkeeping education since high school?	☐ 1	☐ 9

WORK EXPERIENCE

Directions: Please answer the following questions by placing a check mark (✓) in the box under the response or responses which apply to you.

	Yes	No
25. Since high school, have you ever worked as a bookkeeper?	☐ 11	☐ 9

(A "bookkeeper" is any person holding any job involving the recording of business transactions and/or the preparation of financial reports, or the examination and analysis of business transactions. Examples of bookkeeping positions include jobs with titles such as: accountant, senior or junior accountant, accounting clerk, accounts receivable or accounts payable clerk, check clerk, check register clerk, tax record clerk, voucher clerk, voucher register clerk; auditor, audit clerk, expense clerk, inventory audit clerk, journal entry audit clerk, sales audit clerk; night auditor, journal clerk, cashier or assistant cashier, account clerk, accounting machine operator, recording clerk, posting clerk, payroll clerk, and any title containing the term "bookkeeper.")

If you have never worked as a bookkeeper, you may skip questions 26-32.

26-29. If you have worked as a bookkeeper since high school, for what type of business did you work? (If you have held more than one bookkeeping job, you may need to check more than one box.)

Manufacturing Business	Merchandising Business	Service Business	Other
☐ 1	☐ 3	☐ 5	☐ 7

	Part-Time	Full-Time
30-31. If you have held a bookkeeping position(s) since high school, was it part-time or full-time? (You may need to check more than one box.)	☐ 1	☐ 3

(A Part-Time bookkeeping position is any bookkeeping position at which you have regularly worked for less than 35 hours each week. A Full-Time bookkeeping position is any bookkeeping position at which you have regularly worked for 35 hours or more each week.)

	Less than 6 months	6 months to under 1 year	1 year to under 2 years	2 years or more
32. How much total full-time bookkeeping work experience have you had since high school?	☐ 2	☐ 3	☐ 4	☐ 5

(For part-time work, treat 140-160 hours as a month.)

	Yes	No
33. Since high school, have you ever worked in an office or store position other than as a bookkeeper?	☐ 1	☐ 9
34. If you have held an office or store position other than that of a "bookkeeper," did the job involve the use of any bookkeeping skills or knowledge?	☐ 1	☐ 9

DIRECTIONS:

The following questions concern your office and/or store use and your personal use of bookkeeping since high school. Answer each question by placing a check mark (√) in the columns which best apply to you. Check one column in each group of columns for each question. ("Personal Use" includes uses such as additional education, treasurer of an organization, home use, or jobs which are not considered office or store jobs.) If for any reason you do not wish to answer a particular question, place a check mark in the "No Answer" column. (This column is useful when you are not sure of the meaning of the question or when you are not sure if you have used the item.)

If you have never held any kind of office or store position, please draw a single line down through the "Never" column under Office-Store Use.

	OFFICE-STORE USE				PERSONAL USE			
	1 Frequently	2 Occasionally	3 Never	4 No Answer	1 Frequently	2 Occasionally	3 Never	4 No Answer
I. How often have you used the following business forms?								
00. (Example) Check stub		✓			✓			
35. Money orders								
36. Voucher checks								
37. Bank cashiers' checks and/or certified checks								
38. Bank, time, or sight drafts								
39. Travelers' checks								
40. Notes (receivable or payable)								
41. Trade acceptance								
42. Bill of lading								
43. Stop payment form for checks issued								
44. Bank loan application form								
45. Cash register slips								
46. Daily cash report								
47. Checkbook								
48. Petty cash vouchers								
49. Cash refund slip								
50. Receipts								
51. Sales slips (charge or cash)								
52. Sales invoice and/or sales order								
53. Credit (or debit) memorandum								
54. Purchases order and/or invoice								
55. Statement of account								
56. Requisition form								
57. Federal depository receipts								
58. Payroll envelopes or checks								
59. Individual employee time cards								
60. Individual employee earnings record								
61. Payroll change sheet and/or requisition form								
62. Application form for social security number								
63. Withholding statement – Form W-2								
64. Federal or state income tax return forms								
65. Reconciliation of income tax withheld from wages – Form W-3								
66. Employer's quarterly federal tax return form								
67. Inventory sheets								
68. Stock card for perpetual inventory record								
69. Blank forms for financial statements								
II. How often have you used the following journals?								
70. Purchases Journal (one money column)								
71. Columnar Purchases Journal (several money columns)								
72. Sales Journal (one money column)								
73. Columnar Sales Journal (several money columns)								
74. Sales Returns and Allowances Journal								
75. Purchases Returns and Allowances Journal								
76. Columnar Cash Receipts Journal								
77. Columnar Cash Payments Journal								
78. Two-column General Journal								
79. Columnar General Journal (more than one debit and one credit column)								
80. Combination Journal (many money columns)								
81. Note Register								
82. Petty Cash Book								
83. Payroll Register								
III. How often have you made the following entries?								
84. To record cash received or cash paid								
85. To record the beginning cash balance in the Cash Receipts Journal or Cash Book								
86. To establish a petty cash fund								
87. To record purchases								
88. Dealing with merchandise on consignment								
89. Dealing with the repossession of merchandise sold								
90. To record employees' payroll deductions, such as social security or income tax withheld								
91. To record payment of payroll deductions to proper agencies								
92. To record the employer's liabilities for payroll taxes and/or employee insurance								
93. To record sales								
94. To record other income, such as rental income, interest income, or gain on fixed assets								

	OFFICE-STORE USE				PERSONAL USE			
	1 Frequently	2 Occasionally	3 Never	4 No Answer	1 Frequently	2 Occasionally	3 Never	4 No Answer
III. How often have you made the following entries? (Cont'd)								
95. To record operating expenses, such as rent, salaries, etc.								
96. To record excise or sales taxes								
97. Affecting partnership capital or personal accounts								
98. Involving the issuance, sale, or purchase of common or preferred stock								
99. To record the declaration or payment of dividends								
100. Involving bond issues								
101. Involving goodwill								
102. To correct posting errors								
103. For bad debts collected after they have been written off								
104. To adjust accounts at the end of the fiscal period								
105. To close certain accounts at the end of the fiscal period								
106. To record receiving of customer's note in payment of an open account								
IV. How often have you done the following posting?								
107. To the individual accounts in the customers' or creditors' ledger.								
108. To the general ledger accounts								
109. To controlling accounts (Accounts Receivable, Accounts Payable, or other)								
110. Column totals of the special journals (Sales, Purchases, Cash Receipts, Cash Payments, or other)								
111. Column totals of the Columnar General Journal								
112. Column totals of the Combination Journal								
113. Directly from a sales slip								
114. Directly from a cash register tape								
115. Directly from an invoice								
V. How often have you used the following accounts?								
116. Merchandise Inventory								
117. Notes Receivable or Notes Payable								
118. Cash Short or Over								
119. Allowance for Depreciation								
120. Allowance for Bad Debts								
121. Sales Returns and Allowances.								
122. Purchases Returns and Allowances								
123. Transportation on Sales (Delivery Expense).								
124. Transportation on Purchases (Freight-In).								
125. Collection Expense (Exchange Expense).								
126. Commissions Earned or Paid								
127. Sales Discount (Cash Discount)								
128. Purchases Discount (Cash Discount).								
129. Notes Receivable Discounted.								
130. Cost of Goods Sold								
VI. How often have you prepared the following?								
131. Your own income tax return form								
132. Bank deposits								
133. Proof of cash form								
134. Bank reconciliation statement.								
135. Schedule (Chart) of General Ledger Accounts (titles and numbers)								
136. Trial Balance								
137. Worksheet								
138. Departmental Statement of Gross Profit								
139. Profit and Loss Statement (Income Statement)								
140. Balance Sheet (Statement of Financial Condition)								
141. Comparative financial reports								
142. Post-Closing Trial Balance								
143. Schedules (Abstracts) of Accounts Receivable or Accounts Payable.								
144. Corporation income tax return form								
145. Franchise tax return form								
146. Other tax report forms								

Getting tired of checking? You're almost done, so please keep going!

	OFFICE-STORE USE				PERSONAL USE			
VII. How often have you done the following?								
147. Posted from journals to the ledger accounts.								
148. Used a general ledger								
149. Used a "T" account form for your general ledger accounts								
150. Indicated pencil balances in the explanation columns of general ledger accounts								

	OFFICE-STORE USE				PERSONAL USE			
	1 Frequently	2 Occasionally	3 Never	4 No Answer	1 Frequently	2 Occasionally	3 Never	4 No Answer
VII. How often have you done the following? (Cont'd)								
151. Ruled and balanced the accounts at the end of the fiscal period								
152. Used subsidiary ledgers (for customers' or creditors' accounts)								
153. Used the three column account form for your subsidiary ledger accounts (debit, credit, and balance columns)								
154. Pencil-footed accounts								
155. Keyed-off or single-lined customers' or creditors' accounts								
156. Used a voucher system in controlling expenditures								
157. Recorded check numbers in the Cash Payments Journal								
158. Recorded bank deposits in the Cash Receipts Journal.								
159. Discounted your own (or business's) note payable.								
160. Computed the discount on a note.								
161. Decided which accounts were to be debited and credited								
162. Checked the equality of debits and credits of each entry								
163. Checked the equality of debit and credit journal columns.								
164. Handled COD sales								
165. Made deductions for items other than taxes from the payroll checks – such as U.S. Bonds, insurance, pensions, etc.								
166. Made combined (compound) journal entries								
167. Made journal entries that required double posting								
168. Adjusted accrued items, such as salaries or interest								
169. Made reversing entries (post-closing)								
170. Verified invoice extensions and/or terms								
171. Recorded charges or credits for deferred items.								
172. Decided (or helped decide) to whom credit should be extended								
173. Used credit rating agencies								
174. Used collection agencies.								
175. Computed the interest on interest bearing notes								
176. Computed or taken advantage of cash or trade discounts								
177. Computed or recorded depreciation of fixed assets.								
178. Used a sample guide when preparing the financial statements								
179. Prepared the financial statements from a worksheet								
180. Prepared the financial statements directly from the ledger accounts								
181. Interpreted financial reports								
182. Used graphs as an aid in interpreting the financial reports								
183. Calculated the percentage of cost of goods sold on the basis of net sales								
184. Calculated the percentage of gross profit on the basis of net sales								
185. Calculated the percentage of operating expenses on the basis of net sales.								
186. Calculated the percentage of net profit on the basis of net sales.								
187. Calculated the rate of merchandise turnover								
188. Determined the current ratio								
189. Determined the amount of working capital								
190. Calculated the rate of return on investment.								
191. Computed the distribution of profit or loss for a partnership								
VIII. How often have you used the following?								
192. A single-entry bookkeeping system								
193. A double-entry bookkeeping system								
194. Adding machine – listing.								
195. Calculating machine – rotary.								
196. Calculating machine – key driven								
197. Cash register								
198. Posting machine								
199. Billing machine								
200. Bookkeeping machine								
201. Check writer								
202. Tickler file.								
IX. How often have you used automated data processing equipment or procedures for –								
203. handling accounts receivable?								
204. handling accounts payable?								
205. handling inventory information?								
206. handling payroll information?								
207. verifying data recorded in punched cards?								
208. coding?								
209. sorting business data?.								
210. preparing reports?								
211. preparing individual W-2 forms?								
212. preparing customer's statements?								

APPENDIX A

STATE UNIVERSITY OF NEW YORK AT ALBANY
ALBANY, NEW YORK 12203
SCHOOL OF BUSINESS

BUSINESS EDUCATION
DEPARTMENT

Dear Former Bookkeeping Student:

Your high school, the New York State Education Department and the State University of New York at Albany are working together in conducting a study of former bookkeeping students. We are asking you and other selected former bookkeeping students throughout the state to tell us how you have used your bookkeeping knowledge and skills since leaving high school. This information will be of great value in making changes in future high school bookkeeping courses.

We have enclosed a questionnaire that will make it fairly quick and easy for you to give us some important information about what you have done since leaving high school.

As you will see, we are looking for some information about the ways you may have used bookkeeping in your further education, business career, and personal life. The information you give us will be computer processed and reported without using your name, so you can be fully honest and frank in filling out the questionnaire.

We will greatly appreciate your time and effort in filling out the questionnaire and returning it to us in the enclosed stamped, self-addressed envelope. We are sure that the information we receive from you will be of tremendous value in designing better bookkeeping courses.

Sincerely yours,

Local Coordinator of Statewide
Bookkeeping Study

Enclosures (2)

APPENDIX B

STATE UNIVERSITY OF NEW YORK AT ALBANY
ALBANY, NEW YORK 12203

BUSINESS EDUCATION
DEPARTMENT

March 1, 1966

Mr. John Smith
Business Department
XYZ Central
Anytown
New York

Dear Mr. Smith:

The Business Education Department of SUNY at Albany, in cooperation with the Bureau of Business Education of the New York State Education Department, is undertaking a research study that will produce information useful to the Bureau in revising the state syllabus for Bookkeeping I and II. Specifically, we are doing a follow-up study of students who completed Bookkeeping I or II during the school year 1960-61, to determine what use they have made of bookkeeping in their post-high school education, business or personal life.

We will be contacting by questionnaire the former bookkeeping students of about sixty selected public schools in the state. In each selected school, a member of the business department faculty will be asked to act as a coordinator to aid us in this study; he will be paid for his assistance. The enclosed project proposal, questionnaire and instruction sheet explain the project and the duties and responsibilities of the coordinator. The coordinator's duties will last about six weeks (approximately May 2 to June 13), and he will receive $XX for his services.

XYZ Central has been selected as one of the sixty schools that we would like to include in this study. Would you be willing to assume responsibility as coordinator for XYZ Central? If you are, please complete the enclosed card and return it as soon as possible. If not, please make arrangements with some experienced member of your business department faculty to serve as coordinator and have him complete the card and return it. In the event that you do choose someone else, we suggest, if possible, that he be someone who is well known to many of your 1960-61 bookkeeping students.

We have sent a letter briefly explaining the study to your Superintendent of Schools, Mr. Doe, and your Principal, Mr. Jones. They should be aware, therefore, of our desire to include XYZ Central in the study and will be anticipating your request to participate.

Thank you for your consideration.

Very truly yours,

R. E. Fairbank
Chairman, Business Education
Director, Bookkeeping Research Project

REF:jo
Enclosures: 4

APPENDIX C

Instructions for Coordinators

Complete instructions 1-5 as soon as possible and instructions 6-11 after receiving the questionnaires and other related materials.

1. Be sure to obtain whatever administrative consent is necessary for you and your school to participate in this study--the enclosed copy of the project proposal may prove helpful in explaining the project to your administrators.

2. Prepare a list of the names of all persons who completed a New York State syllabus outlined course in Bookkeeping I (first-year) or Bookkeeping II (second-year) in either January or June of 1961. Be sure to include only the names of those who completed the state syllabus outlined courses.

   You may find it helpful to prepare separate lists for those who completed Bookkeeping I and those who completed Bookkeeping II.

   These names may be obtained from the "grading summary sheet" which is usually prepared for each class. This is the record which shows the names of each student in the class and the report card grades which they received. Class lists may also be helpful. If neither is available, check with your guidance department to ascertain other methods for getting the information. Because of the possible difficulty involved in determining which students completed a state syllabus outlined bookkeeping course in January or June of 1961, permanent record cards should be used only as a last resort for locating names.

3. Keep the lists of names so you can later use them to check-off the questionnaires as they are returned to you.

4. When you have completed the lists of names, record on the enclosed card the total number of Bookkeeping I students who completed the course and the total number of Bookkeeping II students who completed the course. Then return the card to us immediately so we can send you the necessary questionnaires, envelopes, and other related materials.

5. After locating the names of the former students, locate the permanent record card for each student and find his last known address, and the grade level at which he completed a Bookkeeping I or Bookkeeping II course in January or June of 1961.

   If possible, using the old names and addresses, attempt to find the current name and address. (Marriage may cause problems.) Methods of finding current addresses include - a telephone book, a city directory, contacting old classmates, etc. If the current address cannot be found quickly and easily, use the last known address.

6. At the top of each questionnaire, you will find the following:

   1-2__________Card Code
   3-6__________Questionnaire No.

7-8 ________ School No.
9-10 ___/___ Grade/Course

Name: ____________________ 11. Sex: Male ☐ Female ☐
Address: ____________________
____
Name of High School ____________________

a) Items 1-8 (Card Code, Questionnaire No., School No.) will be completed at the project office.

b) After receiving the requested number of questionnaires and other related materials from the project office, you should fill in items 9-10 (Grade/Course) using the following code:

Grade: 1 -- 10th grade
2 -- 11th grade
3 -- 12th grade

Course: 1 -- Bookkeeping I (first-year)
2 -- Bookkeeping II (second-year)

Thus, if a student was a senior during the 1960-61 school year and completed Bookkeeping II (second-year) during that year, the 9-10 line would read -- 3 / 2 Grade/Course. (In the event of conflicts of more than one bookkeeping course which was completed in January or June of 1961 and the grade in which it was completed.)

c) You should print or type the student's name, address, sex (use a check mark) and high school.

7. Be sure to sign each cover letter. Do not put the inside address on the cover letter.

8. Enclosed within the packet of questionnaires, you will find a sample of a correctly "stuffed" envelope to be sent to each former student. "Stuff" all envelopes as per sample, including questionnaire properly folded, signed cover letter, and the return envelope.

9. For each questionnaire that is not returned to you within 2 weeks after you send it out, send the follow-up postal card reminding the student to complete and return the questionnaire.

10. If a questionnaire is returned to you marked "address unknown" and no further means is available to determine the current address, consider it as a "lost" sample and return it to the project office with the other materials.